

1942

Department of *Exch*

OFFICE Boarding Pass (Exch)

STATION _____

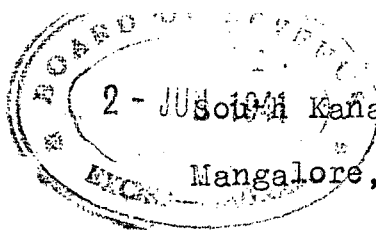
K No. 153 - *Alch*

Dated 3-9-1942

(SUBJECT.)

*Specimen Homoeopathic preparations Export to other
Provinces & States by Post - Father Muller's Charitable
Institutions, Mangalore - Value of export from
adgmentment of duty - Instructions - attached*

Ref.C.No.A4-2660-41.



2 - JUL 1941
Mangalore, 24th May 1941.

From

M. V. Subrahmanyam, Esq., I.C.S.,
Collector of South Kanara.

To

The Assistant Secretary
Board of Revenue (Excise),
M a d r a s.

Sir,

Medicinal Spirituous preparations for Export to other
Provinces and Indian States - permit Procedure - Instructions
Solicited.

Rev. Reginald Pinto, Director, Fr. Muller's Charitable Institutions, Kankanady, Mangalore holds a licence for manufacture in bond of homoeopathic and other medicinal preparations containing spirit. His licence was renewed for 1941-42 in Board's proceedings D.No.497-Abk., dated 11.3.1941. In connection with notification No.3 issued by the Commissioner of Excise in his proceedings, R.No.406-Abk., dated 26th February 1941, Rev. Reginald Pinto stated, in his communication dated 8.4.41 (copy enclosed), that the medicinal preparations of the ----- homoeopathic line were being sent from his institution almost daily generally in very small quantities to several patients and customers in other provinces and Indian States, and ----- enquired whether the notification in question was applicable to his institution in-as-much as it was a Hospital combined with a Dispensary and prescriptions were, throughout, sent by letter. He further solicited instructions as to the proper procedure to be followed by him in each and every case, if he were to obtain permits for such exports. It was clear from his communication that he was exporting medicinal spirituous preparations, though of a homoeopathic nature, to places outside the province, without obtaining permits hitherto. G.O.I.O.

29
24 (B) Mis.1183 Rev., dated 10th May 1940 communicated with Board's
(B) R.No.1113 Abk.40, dated 28.5.40 lays down that homoeopathic
spirituous medicinal preparations are governed in the matter
of imports and exports by the same rules as other spirituous
medicinal preparations. I, therefore, invited his attention
to rule 4 as amended by correction slip No.8 under section F of
Pharmaceutical Laboratory Rules printed at page 29 of the Dis-
tillery Manual, Volume I and also published at pages 1289 to 129
of the Fort St. George Gazette, dated 26th June 1923, Part II,
Board's notification No.5, dated 8th June 1923 and informed him
that, under this rule, even before the issue of the present
notification he was referring to, he was bound to take out
permits from the Collector, furnishing on the Chalan in M.P. form
the name of the Government to whose territories the consignment
was to be exported, so as to enable the adjustment of duty
being made later on to that Government and that he has to
observe this rule including the rule now introduced by the
present notification, and that with regard to exports to the
Indian States, the application for permit should be accompanied
by an import authorisation issued by the authorities in the
States. I asked him to explain also why there was this non-
observance of the rule till now. It is seen from the applica-
tion in M.P. form 7, received from the officer-in-charge of the
Laboratory with his daily extracts from the register, in M.P.
form 5, that the name of the Institution itself is invariably
put in printed letters as the consignee. I asked the officer-
in-charge also to explain why the licensee was allowed to
disobey the rule and why he was allowed merely to put the name
of his own institution as the consignee in his applications
(M.P.7) for issuing the preparations.

2. The Director in his letter, D/6950, dated 8.3.1941
explained that he took charge of the institution only in 1933,
that being new to the post and being un-aware of any special
procedure or rules to be observed while exporting homoeopathic
preparations, he has been following the procedure in vogue at

the time of his taking charge of the institution and that he felt doubt only when he came to know of the present notification. He regretted the omission on the part of the ----- institution to comply with the rules in the past and stated that in future the rules would be scrupulously followed. The officer-in-charge of this Pharmaceutical Laboratory has submitted his explanation through the Distillery Inspector, Coimbatore. The Distillery Inspector says that the duty on the spirits issued for the manufacture of the spirituous --- medicinal preparations has been collected and the preparations released to the licensee and that the officer-in-charge has no other control over the disposal of the medicinal preparations by the licensee, who is responsible for the contravention of the rules. The licensee's explanation for the ---- infringement of the rules is enclosed.

3. The licensee has since been submitting, almost daily, ^{for the C.M.V.} ~~for the C.M.V.~~ applications with lists of orders received by him from various places in different provinces, for permits to export various spirituous medicinal preparations to those places. The places concerned lie in Assam, Bengal, the Punjab, Bihar, Bombay, Central Provinces and Berar, United Provinces of Agra and Oudh and Rajaputana Agency. All the orders received by him on a day appear to be included by him in a single petition for permit, attaching thereto several lists - one for each province - giving particulars of the orders. The applications contained neither the information with regard to the duty paid in each case nor the particulars required to write up the permits in this office. The applications were therefore forwarded to the officer-in-charge of the Laboratory, who is responsible for the correct calculation and collection of duty, for scrutiny and resubmission of them with the necessary particulars required for granting the permits. The officer-in-charge has now returned with his report, dated 19.5.1941 all the applications sent to him --- stating that the lists of orders attached to the respective

applications do not contain the description of the medicinal preparations to be exported and the batch number of the ---- preparations to enable him to note the exact amount of duty collected on the respective preparations to be exported, with the date of credit. The Director is being separately asked to supply the omission. In the meantime, I solicit Board's instructions on the following points:-

(i) In the case of exports to the Indian States of Mysore, Travancore and Cochin, the Board has ordered in its order C.R.6567 Abk., dated 11.11.1933 that export permits p 251 should be issued in the prescribed form G.9. Orders are solicited whether this form may be used for exports to other Indian States and other provinces also.

(ii) As per B.P.R.No.534-Abk.37, dated 6.3.1937, spirituous preparations can be imported into the United Provinces from this Province only on pre-payment of duty at the place of import. In the present case duty has already been collected at the time of releasing the preparations to the licensee.

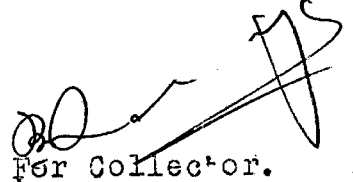
As per B.P.R.1696-Abk.36, dated 25.7.1936, exports of Hc medicinal preparations to Bihar are to be made only under an excise pass issued by an Excise Officer of that Province. In this case the exporter has not produced such a pass.

As per B.P.D.No.659-37, dated 19.3.37, permit to export to Assam has to be granted on the application of the importer in Assam. In this case the application is from the exporter himself.

In the face of the above orders I feel doubtful whether permits could be issued by me to the licensee to export his Homoeopathic medicines ~~about~~ in small quantities to these places without the rules being strictly adhered to. request the Board's instructions as to the procedure to be followed in issuing permits for the export of spirituous medicinal preparations by the Director of the Pharmaceutical Laboratory, Kankanady, Mangalore, to the various places in other Provinces, including the Indian States and in adjusting the

duty to the several Governments.

4. The Director in his letter No.D/6959, dated 9.5.41 separately applies for exemption from the operations of ----- Section 29(2)(j) of the Madras Abkari Act I of 1886 and also from the requirement of the present notification No.3 of the Commissioner of Excise. It is true that, as stated by the Director, strict compliance with the rules may cause delay in supplying the medicines to the patients who may need them urgently and that the quantities supplied are mostly small. A copy of the application is enclosed. In the circumstances set out by him I recommend that the application may be ----- favourably considered.


For Collector.

had
26-5-41

Enclosures:

- (1) The licensee's explanation No.D/6950, dated 8.5.1941 and
- (2) Copies of the licensee's letters No.A/6818, dated 8.4.1941 and No.D/6959, dated 9.5.41.

Excise Supplement.

o the South Kanara District Gaz

March 20, 1941.

Intimation of particulars of exports of spirituous medicinal
preparations to Indian States and other
Governments.

No.3.. In virtue of the powers delegated under clause XI
(10) of the Government Notification No. 485, dated 13th July 18
as subsequently amended, the Commissioner of Excise and Separate
Revenue hereby directs under section 29 (2) (j) of the Madras
Abkari Act, 1886 (I of 1886) that any person who exports
spirituous medicinal preparations to any part of British India
outside the Province of Madras or to an Indian State shall
intimate, within three days of export, to the Collector who
granted the permit, particulars of the date of export and the
quantity exported under the permit concerned

C. Raghavan,
Asst. Secretary to the Commissioner
of Excise and Separate Revenue.

Madras, 26th February 1941.

Letter from the Director, Father Muller's Charit
Institutions, Mangalore.
To the Collector of South Kanara, Mangalore
No. D/6818 dated 8th April 1941.

With reference to a Notification published in South Kanara District Gazette of March 20, 1941 (copy of which is hereto appended for ready reference) I have the honour to state that the H.P. Dispensary, Kankanady, Mangalore is sending almost daily to several of our patients and customers in other Provinces and Native States in India, medicinal spirituous preparations of the Homoeopathic line of ~~2~~tentimes in very small quantities.

In accordance with the Notification we understand that we have to obtain for every consignment containing spirituous preparations, sent out to places in the area mentioned, permit from the Collector of the District, prior to the execution of the order.

I shall therefore feel obliged by your kindly enlightening me whether this ruling is applicable in our case where a Hospital is combined with the Dispensary and prescriptions by letter are sent throughout and if in the affirmative, to enlighten me as to the proper procedure to be followed in each and every case and whether any special forms for the purpose are available on which applications are to be submitted for the Permit.

Letter from the Director, Father Muller's Charital
Institutions, Kankanady, Mangalore.
To the Collector of South Kanara, Mangalore.
No. D/6950 dated 8th May 1941.

Medicalⁱⁿ spirituous preparations - Export to other
Provinces and Native states -permit - procedure.

Ref: Your letter C.No. A4-2660/1941 dated 1st May 1941.

I am thankful to you for your above letter and for enlightening me on the procedure to be followed in the matter of Export of medicinal spirituous preparations to other Provinces and Native States.

I took charge of the Homoeopathic Poor Dispensary, Kankanady, Mangalore, on 1st May 1933 on my transfer from the Parish Church at Shirva in Udipi Taluk where I served only as a Parish Priest. I was entirely new to my present post and I only followed the procedure in vogue at the Institution as regards the export of Homoeopathic medicinal preparations. I was not aware of any special procedure or rules to be observed while exporting Homoeopathic medicinal preparations. I felt a doubt only when I came to know of the Notification dated March 20, 1941, which appeared in the Excise Supplement to the South Kanara District Gazette and I immediately wrote to you my letter dated 8th April 1941 asking for enlightenment.

I very much regret the omission on the part of the institution in the past to comply with the rules in force and I assure you that in future the same will be scrupulously observed.

Letter from the Director, Father Muller's Charitable
Institutions, Kankanady, Mangalore.
To the Collector of South Kanara, Mangalore.
Dated 9th May 1941, No. D. 6959.

I beg to submit for your favourable consideration this application for exemption from the Provisions of Section 29 (2) (j) of the Madras Abkari Act of 1886 (I of 1886) as also the requirement to intimate within 3 days of export to the Collector who granted the Permit, particulars of the date of export and the quantity exported under the permit concerned for the following reasons:

(1) The bulk of our business consists in the supplying of Homoeopathic medicines for the treatment of patients.

(2) This Institution, as its name implies is carried on purely for the maintenance of an Out-patients' Department, two General Hospitals (male and female) 1 Maternity Hospital and a Leper Asylum (which last alone is aided by Government) The profits are devoted entirely for the maintenance of the above-mentioned medical Institutions.

(3) The Homoeopathic medicines are mostly sent in very small quantities oftentimes in drams.

(4) The medicines are mostly sent either direct to the patient himself or to his medical attendant.

(5) A very large number of medicines are prescribed by ourselves to patients who ask for our advice.

(6) A not inconsiderable number of orders are placed with us by wire, thus indicating the urgency of requirement.

(7) Oftentimes Homoeopathic medicines form only a portion of an order. Delay due to carrying out of the provisions of the section 29 (2) (j) of the Madras Abkari Act of 1886 might result in cancellation of the whole order or even the permanent loss of a customer or alternatively the execution of an order in 2 parts involving extra expenditure to the customer.

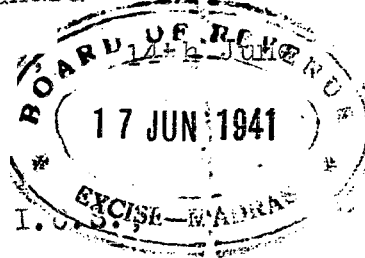
(8) As most of our orders are from outside the

Presidency, the delay mentioned in para Nos. 6 and 7 would result in serious if not total loss of business from outside the Presidency.

Ref.C.No.A4-2660/41.

South Kanara Collector's Office,

1941.



From

M. V. Subrahmanyan, Esq., I.C.S.

Collector of South Kanara.

To

The Assistant Secretary, to

the Board of Revenue (Excise)

Madras.

Sir,

Medicinal Spirituous preparations - Export to other provinces and Indian States - Permit - Procedure - Instructions - solicited.

Ref: This office report, Ref.C.No.A4-2660-41, dated 24.5.1941.

In continuation of my report, cited above, the following further request of the licensee is submitted for the orders of the Board:-

In a petition dated 10.6.1941 filed before me the licensee states that in the matter of Homoeopathic preparations the Board of Revenue has already granted him several deviations from the general rules laid down in the Distillery Manual such as (a) taking the drachm as the unit of assessment (b) exemption from sending samples for test and (c) removing the preparations from Bond on the very day they are manufactured and that the fact of allowing him to remove the preparations from Bond on the very day they are prepared in fact allows him to export them without any permit as they are no more under the control of the Excise officer and requests that as such it may be declared that no permit is necessary or at least that he may be granted interim licence to export his Homoeopathic medicines without permits until a decision on his petition, dated 9.5.41 for exemption from the observance of the rule of obtaining permits is arrived at. A copy of the petition referred to

by him has already been submitted to the Board for consideration.

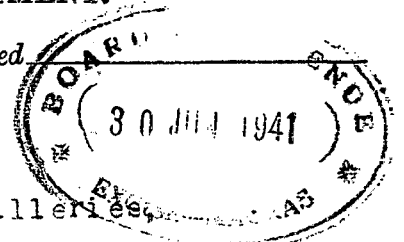
109-1006

2. I request that early orders may be passed in the case as the licensee says that a number of orders received for his medicines from other Provinces are being held up.

In reply, please quote
number, date and
short title.*

Received.

Registered.



From (Name) S. M. Hamilton Esq.,

(Designation) Asst. Commr. for Distilleries,

Post Box _____, (Station) Madras.

Telegraphic Address _____

To

The Assistant Secretary,
Board of Revenue (Excise), Madras.

No. 1687/41-A, dated 27th June 1941.

ENCLOSURES

Spirituos Homoeopathic preparations - Export
to other Provinces and Indian States - Father
Mullers Charitable Institutions Pharmaceutical
Laboratory - Kankanady, Mangalore - Procedure,

SEPARATE COPIES

I submit herewith a representation of the Director
Father Mullers Charitable Institutions, Kankanady, addressed
to the Board for favour of orders.

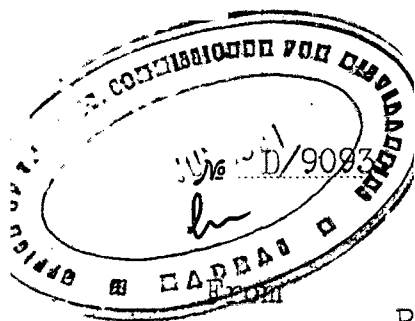
2. According to the rules in force, import permits
have to be obtained from the Excise authorities of other
Provinces or states concerned before export of spirituous
preparations can be permitted from this Province. To
enable the proper adjustment of duty on the quantity of
spirituous medicinal preparations exported to other Pro-
vinces or Indian States the collectors of Districts have
been ordered in Board's Proceedings R.No. 406 Abk/41 dated
26-2-41 to watch for the receipt of the verification reports
from the authorities of the Provinces or States concerned.
In G.O.No.Ms.1183 Revenue dated 10-5-40 communicated in
Board's Proceedings R.No.1113/Abk/40 dated 28-5-40, the
Homoeopathic Spirituous medicinal preparations are governed
in the matter of import and exports by the same rules as
other spirituous medicinal preparations. Hence the --
director should obtain an import permit from other Provinces
or States before the export of Homoeopathic spirituous
medicinal preparations is made from his godown. The
preparations so exported should also be covered by export

permits. This procedure has to be followed till the draft import and export rules which dispense with the production of import permits are notified and brought into force.

3. In the draft export rules provision has been made for the export of 16 oza at a time of spirituous medicinal preparations to private persons but not for sale. There seems to be no objection even now to extend this concession to the Director.

4. Hence the Director may be given exemption for export by land of Homoeopathic spirituous preparations to other provinces or Indian States in quantities of not more than 16 oza at any one time; but not for sale and to produce import permits and export the Homoeopathic spirituous medicinal preparations under cover of export permits in other cases.

Father Muller's Charitable Institutions



Kankanady P. O.,
MANGALORE.

16th June 19 41.

Rev. Reginald Pinto,
Director of the Homoeop. Poor Dispensary,
(Father Muller's Charitable Institutions)
Kankanady, Mangalore

To

The Commissioner of Excise,
Board of Revenue,
Triplicane, Madras

Through

The Asstt. Commr. for Distilleries,
Chepauk, Madras.

Sir:

The H. P. Dispensary from its very start i.e. about 61 years ago, has been sending out to their various customers and patients in India and elsewhere Homoeopathic medicines imported as well as those prepared here from Rectified spirits at tariff rate of duty. In 1936, however, when a request had been made to your office to allow us concessional rates of duty in view of the fact that this is a charitable Institution which has to maintain 2 Hospitals, a Leper Asylum, an Out-patient Dept. and an Out-patient Leper clinic, the Commissioner was pleased to suggest the opening of a Pharmaceutical Laboratory, which made us possible to draw ---- alcohol at concessional rates. In granting the License though it was said that the Rules of the Distillery Manual - Vol. I were to be observed, in favour of preparing medicines of the Homoeopathic system, the Commissioner was pleased to grant us several deviations from these Rules such as (1) taking the drachm as the unit of assessment (2) sending samples for test to the Commissioner's Laboratory (3) removing the preparations from Bond the very day they are manufactured. Further, when the samples were submitted for the first time as there was a considerable delay in having final orders on the same, at our request, the Commissioner was pleased to issue interim favourable orders allowing us to draw alcohol at reduced rates.

With reference to a Notification published in ---- the South Kanara Gazette of March 20, 1941, which we came across, we entertained a doubt whether Permits would be needed f o r Homoeopathic medicines and accordingly referred the matter to the Collector of South Kanara for enlightenment. On being advised that permits were necessary, we applied to the Collector for general exemption (copy appended) and we understood that this was to be obtained only after referring the matter to the Commissioner. As this would take sometime before final orders could be received and as we could not withhold supplying medicines indefinitely until orders would be obtained from the Commissioner, we submitted our application for permits. From 9 - 5 - '41 up to 9 - 6 - '41 we submitted to the Collector our applications for 116 permits for orders received from the Provinces only some of which were called for by wire. A good number of orders from Native States are also held in abeyance for want of Import License from their source.

We regret that up till now we have not been favoured with any permit. At our request for a declaration that no permit is necessary for Homoeopathic medicines or at least to grant us interim a license to export our medicines without permits until a favourable decision to our application is arrived at, we are informed that the matter has been referred to the Board for early orders.

In support of our request for declaration that no permit would be necessary for Homoeopathic medicines we have --- referred to 39-E-XIII dated 14-2-1939 Miscellaneous - Excise Dept of the United Provinces as regards that province and as we are to remove the medicines from the Laboratory the very day they are prepared (vide communication of the Asstt. Commr. of Distilleries R.C.R. No. 304/37 dated 14-4-1937).

As the execution of orders is delayed and we have no way to send out medicines we have been constantly receiving reminders after reminders both by letter and telegram which fact we have already referred to our Collector; and as we have not

been favoured with any orders from Government which we expect daily, our business has suffered to a great extent and our customers are disappointed and suspicious whether our Dispensary is any more able to satisfy their needs.

I have therefore the honour to request you to be good enough to pass early and favourable orders.

I have the honour to be,
Sir,
Your most obedient servant,

Reg. Pinto

DIRECTOR
Homoeopathic Poor Dispensary,
Kankanady, Mangalore.

C o p y.

18

No. D/6959.

9th M a y 1941.

From

Rev. Reginald Pinto,
Director
Homoeopathic Poor Dispensary,
Kankanady, Mangalore

To

The Collector of
South Kanara.

Sir:

I beg to submit for your favourable consideration this application for exemption from the provisions of Section 29 (2) (j) of the Madras Abkari Act of 1886 (I of 1886) as also the requirement to intimate within 3 days of export to the Collector who granted the Permit, particulars of the date of export and the quantity exported under the permit concerned, for the following reasons:

1) The bulk of ~~the~~ our business consists in the supplying of Homoeopathic medicines for the treatment of patients.

2) This Institution as its name implies is carried on purely for the maintenance of an Out-patients' Dept., two General Hospitals (male & female), 1 Maternity Hospital and a Leper Asylum (which last alone is aided by Government). The profits are devoted entirely for the maintenance of the above-named medical Institutions.

3) The Homoeopathic medicines are mostly sent in very small quantities oftentimes in drams.

4) The medicines are mostly sent either to the patient himself or to his medical attendant.

5) A very large ~~of~~ number of medicines are prescribed by ourselves to patients who ask for our advice.

6) A not inconsiderable number of orders are placed with us by wire, thus indicating the urgency of requirement.

7). Oftentimes Homoeopathic medicines form only a portion of an order. Delay due to carrying out of the provisions of the Section 29 (2) (j) of the Madras Abkari Act of 1886 might result in cancellation of the whole order or even the permanent loss of a customer or alternatively, the execution of an order in 2 parts involving extra expenditure to the customer.

8. As most of our orders are from outside the Presidency, the delay mentioned in para Nos. 6 & 7 would result in serious if not total loss of business from outside the Presidency.

I have the honour to be,
Sir,
Your most obedient servant,

Sd./ Reg. Pinto

D I R E C T O R
Homoeop. Poor Dispensary,
K a n k a n a d y.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying.		
When copied --	11/11/18	
When examined...	11/11/18	
When signed --		
When despatched.		

SUBJECT:—

Sp. med. preps - export from
Fakir Mullers Charitable Instn.
- Certain instructions.

READ AGAIN _____, dated _____ 194.

READ ALSO:—

No. _____ From the The Collr. of Kanara

" " C.No. 714-2000-41 194 14.5.41
" " Acx no 1687/27.6.41 194 11.6.41
" " top 13-14

Order Ms. No. _____, dated C.P. 7214 194.
Resolution Rout.

The Board is unable to judge the
value of excise duty which is
being reported to other
natives from the postal
business in medicines carried
on F. Mullers Institution.
It is not that this may be
ascertained in detail
in Manager F. Mullers Institution

By
In the circumstances ^{represented} reported
by ~~Dr. Fakir Mullers~~ ^{Continue} ~~Dr. Fakir Mullers~~,
it is permitted to ^{send} ~~send~~ ^{post} ~~post~~
office Madras Province ⁱⁿ ~~in~~ ^{back} ~~back~~
containing spirituous medica
preparations, keeping a list
of those which contain spirit
2. The S.D. Fakir Mullers Th
Lahy, Kanara, should check
the list of medicines reported
by the Director and submit to
the Board at the end of ⁶ ~~6~~ ^{months} ~~months~~
& list showing ^{separately} ~~separately~~ the Sp. preps
exported to each province,
the amount of duty to be refunded
thereon & the number of packets
involved, for each province
or Indian State.
14.8.41 14.8.41
3. This permission does not

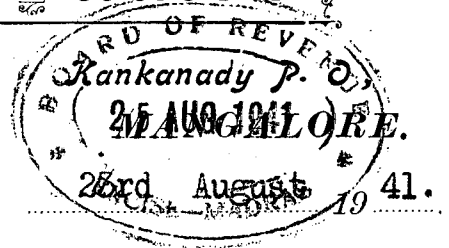
DESPATCHED
14 AUG 1941

10 Rev. Fakir Mullers
Dr. Fakir Mullers de Duth
Kanara.
The Collr. of Kanara
Copy to the Officer in charge
Fakir Mullers Th Lahy,
Kanara.
28 DO & AED

apply to any business which
can be said to represent
a whole sale order of
sent to a chemist or
distributor. In such cases
there is no reason to
dispense with the
proper export permit.

12/8

Father Muller's Charitable Institution



No D/7377.

From

Rev. Reginald Pinto,
Director
Father Muller's Charitable Institutions,
(Pharmaceutical Laboratory)
Kankanady, Mangalore

To

The Commissioner of Excise,
Board of Revenue,
M a d r a s.

Sir:

1 / I have the honour to gratefully acknowledge receipt of your Order C.R.No.7214 Abk./41-C dated 14-8-'41 thus making it possible for us to carry on our business exporting by post to other Provinces and Indian States, packages containing ^{medicinal} spirituous preparations.

2 / I may be permitted to state that the business is being carried on and accounts are maintained as per the above order, for adjustment of duty. To be on the safe side, however, I have with - held some of the orders of a major kind and enclose 2 specimen copies of the same, requesting you to be good enough to direct whether those and similar ones are to be placed in the first category (requiring only an account to be kept for adjustment of duty) or in the second category (requiring the proper Export Permit). In these orders, ---- though the number of bottles is pretty large, the quantity of alcohol involved, in our opinion, may not constitute a wholesale order.

3 / However, for our guidance, we desire very much that the maximum quantity of spirit which may not need a previous permit permit may kindly be fixed for each order, be it 1 gallon or at least half a gallon.

I have the honour to be,
Sir,
Your most obedient servant,

Reg. Pinto

DIRECTOR
Father Muller's Charitable
Institutions. Mangalore.

100 - each of liquids..

		no of bottles.	Bulk in drams.	Bulk in Proof drams.	Duty		
					Rs.	As.	P.
Acid nit.		4	32				
Actea Racemosa	6, 3x, 30x, 200x,	4	32				
Colchicum	6, 3x, 30x, 200x,	4	32				
Colocythis.	6, 3x, 30x, 200x,	4	32				
Cup. met.	6, — 30x, 200x,	3	24				
Iris vers.	6, 3x, 30x, 200x,	4	32				
Phytol	6, 3x, 30x, 200x,	4	32				
Scilla.	6, 3x, 30x, 200x,	4	32				
Verat. Alb.	6, 3x, 30x, 200x,	4	32				
Zinc. Met.	6, — 30x, 200x,	3	24				

4 dis each of liquids.

Aethusa	6, 3x, 30x, 200x,	4	16				
Agaricu	6, 3x, 30x, 200x,	4	16				
Alumina.	6, — 30x, 200x,	3	12				
Amom. Carb.	6, — 30x, 200x,	3	12				
Ant. Card.	6, — 30x, 200x,	3	12				
Arg. nit	6, 3x, 30x, 200x,	4	16				
Baryt. C.	6, — 30x, 200x,	3	12				
Bismuth. nit	6, — 30x, 200x,	3	12				
Cactus Grand.	6, 3x, 30x, 200x,	4	16				
Canalis Sal.	6, 3x, 30x, 200x,	4	16				
Causticum	6, 3x, 30x, 200x,	4	16				
Conium Mac.	6, 3x, 30x, 200x,	4	16				
Crocus	6, 3x, 30x, 200x,	4	16				
Digitalis	6, 3x, 30x, 200x,	4	16				
Euphresia	6, 3x, 30x, 200x,	4	16				
Helleborus.	6, 3x, 30x, 200x,	4	16				
Helen	6, 3x, 30x, 200x,	4	16				
Ilyo.	6, 3x, 30x, 200x,	4	16				
Keros.	6, 3x, 30x, 200x,	4	16				
Lycopod.	6, 3x, 30x, 200x,	4	16				
Mere. Cor.	6, 3x, 30x, 200x,	4	16				
Mezerium	6, 3x, 30x, 200x,	4	16				
Plumb. Acet.	6, — 30x, 200x,	3	12				
Sabina	6, 3x, 30x, 200x,	4	16				

Carried Over. 128 504

℥ drs each of (liquids)

24

B. forward.

Sanguin.

6, 3x, 30x, 200x,

128

504

Senecio Aur.

6, 3x, 30x, 200x,

4

16

Aurum met.

6, - 30x, 200x,

4

12

Stramonium

6, 3x, 30x, 200x,

4

16

Terbintk.

6, 2x, 30x, 200x,

4

16

Xanthox

6, 3x, 30x, 200x,

4

16

Lachesis.

12x, 6, 30x 200x,

4

16

℥ drs of

Trillifolium

1

2

156

614 drs

987.9

3

13

9

The Reverened Director,

H.P.Dispensary,

Manglore, Kankaudy, (S.India).

Dear respected Sir,

I beg to draw your kind attention to my letter dated 30th April 1941 and as mentioned therein I shall be highly obliged to you if you will kindly send the Homeopathy medicines according to list attached therewith, by V.P.P. as early as possible. This to be treated as most urgent.

TELEGRAM: "MARU" KUSUNDA

one No. 7275

Madhavji M. Maru

*P.O. Kusunda, E.C.
(Manbhum)*

5 MAY 1941



No.

30th April 1941

The Reverened Director,

H. P. Dispensary,

Manglora, Kankaudy, (S. India).

Dear Sir,

I shall be obliged if you will kindly arrange to send the Homeopathy Medicines as per list attached herewith by V.P.P. The medicines are be sent in liquid tincture form each containing one

<u>Alcominum</u>	3	6	30	200
<u>Aceticum acidum</u>			30	200
<u>Aesculus hippocastanum</u>			30	200
<u>Aethusa cynapium</u>			30	200
<u>Ajacium muscarius</u>			30	200
<u>Agnus castus</u>			30	200
<u>Alees Socotrina</u>			30	200
<u>Alumina</u>			30	200
<u>Ammonicum carbonicum</u>			30	200
<u>Ammonicum muriaticum</u>			30	200
<u>Anacardium crudum</u>			30	200
<u>Antimonium tertericum</u>	3	30	200	
<u>Apis mellifera</u>			0	200
<u>Apocynum cannabinum</u>			0	200
<u>Argentum metallicum</u>	6	30	200	
<u>Argentum nitricum</u>	6	30	200	
<u>Arnica montana</u>	3	6	30	200
<u>Arsenicum album</u>	3	6	30	200
<u>Arum lryphyllum</u>			30	200
<u>Asafoetida</u>		6	30	200
<u>Baptisia tinctoria</u>	Q	x	30	200
<u>Barilla carbonica</u>		6x	30	200
<u>Belladonna</u>	3	0	30	200
<u>Bismuthum</u>			30	200
<u>Borax</u>			30	200
<u>Boreista</u>			30	200
<u>Bromum</u>			30	200
<u>Prionia</u>			30	200
<u>Cactus grandiflorus</u>			30	200
<u>Caladium</u>			30	200
<u>Calcaria carb</u>			30	200
<u>Calcaria phosphorica</u>			30	200
<u>Camphora</u>			30	200
<u>Cannabes Indica</u>			30	200

<i>Cannaleis sativa</i>	30	200	
<i>Cantharis</i>	30	200	
<i>Capsicum</i>	30	200	
<i>Carbo animalis</i>	30	200	
<i>Carbo vegetalis</i>	6	30	200
<i>Cardus marianus</i>	30	200	
<i>Caulophyllum</i>	3	6	30 200
<i>Cauticum</i>	30	200	
<i>Cepia</i> ^{Sepia}	30	200	
<i>Camomilla</i>	6	30	200
<i>Chelidonium</i>	6	30	200
<i>Chinenum sulphureum</i>	30	200	
<i>Cicuta virata</i>	30	200	
<i>Cimicifuga</i>	6	30	200
<i>Cimex</i>	30	200	
<i>Cina</i>	30	200	
<i>China</i>	30	200	
<i>Cistus canadensis</i>	30	200	
<i>Clematis erecta</i>	30	200	
<i>Cocculus</i>	30	200	
<i>Coffea</i>	30	200	
<i>Colchicum</i>	30	200	
<i>Colinsonia</i>	30	200	
<i>Colocynthis</i>	6	30	200
<i>Conium</i>	30	200	
<i>Crotalus Hareidum</i>	30	200	
<i>Crotona tiglium</i>	30	200	
<i>Cuprum metallicum</i>	6	30	200
<i>Digitalis</i>	30	200	
<i>Dioscoria</i>	30	200	
<i>Drasera</i>	30	200	
<i>Dulcamara</i>	6	30	200
<i>Eclatarium</i>	6	30	200
<i>Eupatorium</i> ^{purp.} ~~perpo.~~ ^{purp.}	30	200	= 78 d
	C. om.		161

<u>Eupatorium perfoliatum</u>	30. 200.
<u>Euphrasia</u>	30. 200.
<u>ferum</u>	30. 200.
<u>Floricum acidum.</u>	30. 200.

<u>Gelsium.</u>	6. 30. 200
<u>Glonoinum.</u>	3. 30. 200

<u>Hammamelis</u>	30. 200
<u>Helleborus</u>	30. 200
<u>Helonius didica.</u>	30. 200.
<u>Hepes. Sulph.</u>	6. 30. 200.
<u>Hydrastis canadensis</u>	30. 200.
<u>Hysocyamus nigr.</u>	6. 30. 200.
<u>Hypericum.</u>	6. 30. 200.
<u>Ignatia.</u>	30. 200.
<u>Iodum.</u>	30. 200.
<u>Ipecacuanha.</u>	6. 30. 200.
<u>Kali bicromicum.</u>	30. 200
<u>Kali Bromatum</u>	30. 200.
<u>Kali carbonicum.</u>	30. 200.
<u>Kali Jodatum</u>	30. 200.
<u>Kalmia.</u>	30. 200.
<u>Kreasatum</u>	3. 30. 200
<u>Lachesis</u>	30. 200
<u>Ledum palast</u>	30. 200
<u>Leptandra.</u>	30. 200.
<u>Lilium brigitum</u>	30. 200
<u>Lithium. carbonicum</u>	30. 200.
<u>Lobelia. coerulea</u>	30. 200.
<u>Lobelia inflata</u>	30. 200.
<u>Lycopodium.</u>	30. 200.
<u>Magnesia carbonica.</u>	30. 200.

<u>Magnesia muratica</u>	<u>30. 200.</u>
<u>Merum verum.</u>	<u>30. 200.</u>
<u>Mercurium. Sol.</u>	<u>6. 30. 200.</u>
<u>Mercurium corrosives.</u>	<u>6. 30. 200.</u>
<u>Mercurium iodatum</u>	<u>30. 200.</u>
<u>Myzereum.</u>	<u>6. 30. 200.</u>
<u>Nellefolium.</u>	<u>30. 200.</u>
<u>Muriaticum acidum.</u>	<u>30. 200.</u>
<u>Natrium arsenicum.</u>	<u>30. 200.</u>
<u>Natrium carbonicum.</u>	<u>30. 200.</u>
<u>Natrium. Muriaticum</u>	<u>30. 200.</u>
<u>Natrium Sulphuricum.</u>	<u>3x⁶ 30. 200.</u>
<u>Nicotinum</u>	<u>30. 200.</u>
<u>Nitric acid.</u>	<u>3. 6. 30. 200.</u>
<u>Nux moschata.</u>	<u>30. 200.</u>
<u>Nux. vomica</u>	<u>30. 200.</u>
<u>~~Oleum~~ ^{Oleum} ~~dr.~~</u>	<u>6. 30. 200.</u>
<u>Opium.</u>	<u>6. 30. 200.</u>
<u>Oxalicum acidum.</u>	<u>30. 200.</u>
<u>Petroleum.</u>	<u>30. 200.</u>
<u>Phosphorus</u>	<u>6. 30. 200.</u>
<u>Phosphoric acidum.</u>	<u>6. 30. 200.</u>
<u>Phytolacca.</u>	<u>30. 200.</u>
<u>Platinum.</u>	<u>6. 30. 200.</u>
<u>Plumbum.</u>	<u>6. 30. 200.</u>
<u>Psorinum.</u>	<u>30. 200.</u>
<u>Putsatilla</u>	<u>6. 30. 200.</u>
<u>Ranunculus.</u>	<u>30. 200.</u>
<u>Rheum.</u>	<u>6. 30. 200.</u>
<u>Rhododendron</u>	<u>30. 200.</u>
<u>Rustox</u>	<u>30. 200.</u>
<u>Rhumex.</u>	<u>3. 30. 200.</u>
<u>Ruta.</u>	<u>30. 200.</u>

30

B. Forward. 313 du

Sambucus nigra30. 200SursaperillaQ. 30. 200Secalicer30. 200Selenium30. 200Senega30. 200Sepia6. 30. 200Silicea6. 30. 200Spigelia30. 200Squilla6. 30. 200Stannum30. 200Staphysagria30. 200Nicta palmo30. 200Stramonium30. 200Sulphur30. 200Sulphuricum acidum6. 30. 200Tabacum6. 30. 200Thuja6. 30. 200Ustilago30. 200Veratrum album6. 30. 200Zincum30. 200 = 41360

No of bottles.	Bulk in drams.	Bulk in Proof drams	Duty		
			Rs.	as.	P.
360	360	579.2	2	4	2
	0.28 gal				

In reply, please quote
number, date and
short title.*

Received

Registered

29 AUG 1941

From (Name) S. M. Hamilton Esq.

(Designation) Asst. Commissioner for Distilleries,

Post Box _____, (STATION) Madras.

Telegraphic Address _____

To.

The Assistant Secretary,
Board of Revenue (Excise), Madras.

No. 1687/41-A, dated 26th August 1941.

Sir,

Spirituous Homoeopathic preparations - Export
to other Provinces and Indian States - Father
Muller's Charitable Institutions, Kanknadu.

ENCLOSURES _____

SPARE COPIES _____

Mp 13-41 Ref. - My letter C.R. 1687/41-A dated 27-6-1941.
Board's C.R. No. 7214 Abk/41 dated 14-8-41.

Mp 14-2006
In continuation of my letter 1687/41-A dated 27-6-41
and with reference to Board's reference C.R. 7214 Abk/41
dated 14-8-41 I submit the following further report. -

2. In the case of spirituous medicinal preparation duty is levied on the proof spirit content in each preparation. For the orthodox medical preparation (Allopathic preparations as distinct from Homoeopathic preparations) the minimum proof content on which duty can be assessed is 0.1 proof gallon. On the other hand for spirituous Homoeopathic preparations the minimum proof contents on which duty can be assessed is 1.0 proof drachm, where one gallon = 160 ozs and 1 oz = 8 drachms; thus one proof gallon = 1280 proof drachms.

3. In para 2 of the Board's reference cited export are required to be watched for a period of 6 weeks, to approximately estimate the postal business in medicines carried on by Father Muller's Charitable institution with a view to ascertain the duty to be adjusted to the Revenue of the other Provinces. This period may not be quite long enough to approximately arrive at fairly accurate statistics.

4. Particulars have since been gathered for the last 4 years; but for accuracy, in accordance with the prevailing rates of duty, statistics for the last 2 years (i.e.) 1939-40 and 40-41 may be taken into account as the duty on spirituous medicinal preparations was reduced from Rs. 10/- per proof gallon to Rs. 5/- per proof gallon with effect from 1-4-39. Consequently in the case of Homoeopathic preparations where the duty is assessable on proof drachms - the rate of duty has been reduced from 1.5 pies per proof drachm to 0.75 pies per proof drachm.

5. The total duty realised on manufacture of Homoeopathic preparations in this institution from April 1937 when the Director was prepared to pay in ~~whole~~ whole - the establishment charges for supervision so as to avail of the concession of special rate of duty per proof gallon in Rectified spirit issued for manufacture in bond of spirituous medicinal preparations instead of paying the full rate

rate of duty at Rs.21-14-0 per proof gallon for use of rectified spirit for manufacture in their pharmacy is furnished below.-

1937-38	..	Rs.2738-12-7
1938-39	..	Rs.3128-13-0
1939-40	...	Rs.1544-2-0
1940-41	..	Rs.1696-13-0

As stated in para 4 supra, when taking into particulars of duty realised for the last 2 years 39-40 and 40-41 the average duty realised on the spirit for the manufacture of spirituous Homoeopathic preparations works out to Rs.1620-7-0. Particulars of export from this institution for the last 4 years are furnished in the statement enclosed. It may be seen from that for the last 2 years 1939-40 and 40-41, out of Rs.1620-7-0 realised in this province the average duty transferable to the revenues of other Provinces - on exports made amounts to Rs.591-12-0 or 36% of the duty realised in this Province.

6. This amount of Rs.591-12-0 is to be distributed between approximately 11 Provinces. The highest amount for transfer to the revenues of a Province does not exceed Rs.300-0-0 and the lowest is for less than Rs.50-0-0. Thus, from these statistics, it will be seen that the actual duty realised for the whole year on spirituous Homoeopathic medicinal preparations is in itself negligible and it is not worthwhile considering accounts for adjustment of duty to other Provinces on exports made, more so since with the exception of Cochin State, no other Province has raised any claim for adjustment of duty on spirituous Homoeopathic preparations on account of the small quantity exported.

7. It is understood that in Bengal, the seat of the Homoeopathic industry, the Government of that Province have waived all rules relating to exports and imports in respect of Homoeopathic spirituous preparations on the ground that the quantities exported and imported is negligible for Revenue purposes. If necessary the Bengal Government may be addressed for the procedure adopted in that Province.

8. In the circumstances explained, the rules governing the import and export of spirituous medicinal preparations need not be applied to Homoeopathic preparations as laid down in G.O.No.1183 Rev., dated 10-5-40 communicated in Board's Proceeding R.No.1113 Abk/40 dated 23-5-40.

Bengal

Assam

Bihar

Bombay

Central Provinces & Berar

North West Frontier ..

Orissa.

Punjab.

Sindh. ..

United Provinces, Agra
& Oudh.

Cochin. ..

Other Indian States ..

Travancore, Mysore,
Hyderabad, Mevar,
Baroda, Aotta (Raj) Ba
Thöög, Udayapur, Coond
Junagadh, Indore, Jammu,
Holkar, Marwar, Dhar, Rastl
Hoshpur, Bhawal, Sarila,
Patiala, Khilchipur, Ajmir
Mirwara, Rajputana, Jodhpur
Dharatpur, Alwar, Gwalior
Sirahi, Dhanagar, Raigavh,
Nasirganj, Kalakandi, Jaip
Tonk, Tirtupura, Bikaner.
Mayur Bhang-

Statement showing the spirit contents and duty realised on the quantity of Homoeopathic preparations manufactured in the
Kankanady Laboratory

Manufactured and Issued.

Y E A R.

1938-39		1939-40		1940-41.	
Proof spirit contents in drachms.	D u t y. Rs. A. P.	Proof spirit contents in drachms.	D u t y. Rs. A. P.	Proof spirit contents in drachms.	D u t y. Rs. A. P.
3,99,932.2	3,128 13 3	3,88,791.2	1,544 2 0	4,30,729.5	1,696 13 0

Enclosures.

Despatch No.

When given to fair-copying.

Fair-copied by *W.A.*

Fair-copy compared

When despatched.

Office.

Register No. 7214 *1861/44*, dated

To *Frederick, Director for Muller's Charitable*
Institution Kettles N 37377 1723 8.61

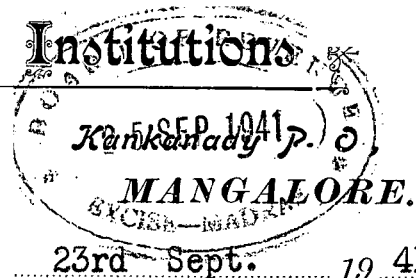
The

Sp. macromera propinqua. Export from
for Muller's Charitable Institution
Hamburg

Replies

The Director, Muller's Charitable
Institution Hamburg is informed
that a total of one gallon price of first
made the limit for a whole order

Father Muller's Charitable Institutions



From

Rev. Reginald Pinto,
Director
Father Muller's Charitable
Institutions, Mangalore

To

Commissioner of Excise,
Board of Revenue,
Madras.

Sir:

Ref: Your Memo C. R. No. 7214 Abk./41-c
19-20 dated 14 - 8 - '41 &
p. 206 6 - 9 - '41.

I have the honour to submit herewith an order received from a customer in Burma calling for Homoeopathic spirituous preparations mainly and a few other medicines as well, to be sent by post.

We are sometimes receiving orders from Burma mainly for other medicines and together with those, for small quantities of Homoeopathic spirituous preparations. Likewise, we receive also similar orders from Ceylon, Fed. Malay States, Straits Settlements and rarely even from Basrah, Mesopotamia, Persian Gulf and British Africa, etc., etc., which are despatched in postal parcels.

We should be grateful for your kind advice as to whether the concession granted in the communications cited above holds good in these cases. In the negative, we pray that the concession already granted may kindly be extended to these territories also.

I have the honour to be
Sir,
Your most obedient servant

A handwritten signature in cursive script, appearing to read "Reg. Pinto".

DIRECTOR
Father Muller's Charitable
Institutions, Mangalore.

RAFT FOR APPROVAL.

Enclosures.

Despatch No.

When given to fair-copying.

Fair-copied by

Fair-copy compared by

When despatched.

Office.

Register No. 7214 *Alap 41* dated

To From the Director, Father Muller's
Charitable Institutions, Kankannady,
The *Letter No 5507 DT 23 4-41*

Sp. medicinal preparations. Export
to Burma + other places by postal packets
- permission. *1*

12.4.41

The Director, Father Muller's Charitable
institutions, Kankannady is informed
at in so far as no objection was
in the past
asked by the Police authorities in Burma
other places referred to in his letter dated
sending postal packets containing
Homoeopathic preparations, the Board
is no objection to the continuance of

The Director for Father Muller's Charitable
Institutions, Kankannady, Mysore
(under an enclosure)
Copy to the officers in charge of the
Kankannady, Kankannady
Mysore & Kankannady
G. B. Kankannady

to Medicament papers - 4/1/41 from Fr Muller's
handmade Mutilates - Postal packets
particulars - Called for

Ref: - Passport's Ref. 7214 14/4/41 C of 14-8-41

File

The attention of the S.S. Father Muller's
Phal. Galy, Kankarnady is drawn to
para 2 of the Passport's Reference cited on
he is directed to ^{inspect} the list shown
separately the ^{of} preparation exposed, the
amount of duty to be refunded thereon and
the number of packets involved for
each province or Madras Sts.

Wm
13-41

Wm
14-41

DESPATCHED

4- OCT 1941

The S.S. in charge of Fr Muller's
Chandamam Mutilates Phal Galy
1/14/41
Wm to Inspector S. Disallely

DEPARTMENT.

CAMP Kankarany

Dated. 8.10.41

BOARD OF REVENUE

10 OCT 1941
The Sub-Inspector in Charge

Mr. Muller Charles Dutt
Laboratory
Kankarany

To

The Assistant Secretary

Board of Revenue (C)
Madras

REFERENCE:— Board's CR No. 7214/Abt/16 dated 2.10.41

1/2257

Sir,

I beg to report that the statements made
by the witnesses of the case of the murder of
the late Mr. Muller Charles Dutt at Kankarany
on 10.10.41, have been examined by me and
found to be correct. The statements of the
witnesses are as follows:—
1. The late Mr. Muller Charles Dutt was
killed by a bullet fired from a revolver.
2. The bullet was fired from a distance of
about 100 yards.

Yours faithfully,

8.10.41

Laboratory of the

Mr. Muller Charles Dutt

Kankarany

Assistant Commissioner of District

Madras

Inspector, Mr. Muller Charles Dutt

Contributor

C.F. 32 (a).

Excise Department
From (Name) Sri.M. Tyagaraja Pillai

Received _____ Registered _____

To

Designation Inspector, Southern
Station Distillery circle,
Coimbatore,

The Asst. Commissioner for
Distilleries, Madras.

11 OCT 1941

Enclosures :
EXCISE - MADRAS

R.C No. 2590/41.A. dated 9--10-- 194

Sir,

Spirituous medicinal preparations--Kankanad;
pharmaceutical laboratory--export to other
provinces in postal packets--particulars submitted

Ref:- Board's C.R.7214 abk.41.C. dated 14-8-41

and your No.1687/41.A. dated 5-10-41

I submit herewith the statements received from
the laboratory officer, Kankanady. In certain cases
the period covered in the statement exceeds 6 weeks.
I am therefore asking the laboratory officer to report
definitely the period during which the statements have
been prepared.

Inspector. *[Signature]*

Copy submitted to the Asst. Secretary to the Board.

In reply, please quote
number, date and
short title.*

SECRETARY OF DEPARTMENT.

Received

Registered

17 OCT 1941

From (Name) S. M. Hamilton Esq.,

(Designation) Asst. Commr. for Distiller

Post Box (STATION) Madras.

Telegraphic Address

The Assistant Secretary,
Board of Revenue (Excise), Madras.

No. 1687/41-A, dated 15th October 1941

Sir,

* Spirituous medicinal preparations - Export
from Father Muller's charitable Institution
Kankanady to other Provinces and Indian
States - In postal packets - Particulars -
submitted.

ENCLOSURES

SPARE COPIES

5194

Ref.- Board's C.R.No.7214 Abk/41-C dated
14-8-1941.

I furnish below* the quantity of Homoeo-
pathic spirituous medicinal preparations in proof
drachms exported from Kankanady Laboratory from
16-8-41 to 27-8-41 by packet post to other Pro-
vinces and Indian States showing the amount of
duty to be refunded thereon and the number of
packets involved. The statements received from
the Director are also submitted for perusal.

Statement showing particulars of spirituous medicinal preparations exported to other Provinces and Indian States from 18-8-41 to 27-9-41 by packet post amount of duty to be refunded and the number of packets involves.

Provinces or States.	Quantity of spirituous medicinal preparations exported in proof drachms.	Duty.	Number of packets involved.
Assam.	1066.8	Rs. 4	A. P. 2 11 ✓ 25
Bengal.	5591.1 ✓	21	13 10 ✓ 73
Bihar.	3339.0	13	0 10 ✓ 42
Bombay.	4978.5	19	7 5 ✓ 24
Central Provinces.	538.9	2	1 9 ✓ 6
North West Frontier Province.	233.4	0	14 7 ✓ 2
Punjab.	727.3	2	13 6 ✓ 8
Orissa.	307.3	1	3 3 ✓ 12
Sindh.	127.1	0	8 0 ✓ 3
United Provinces of Agra and Oudh.	4704.7	18	6 3 ✓ 58
Hyderabad (Deccan)	267.0	1	0 8 ✓ 3
Travancore	423.2	1	10 7 ✓ 9

Note.— No packet contained more than one proof gallon of spirit or 1280 proof drachms of spirit.

Off. Quinlan 17x67 1/5
for Asst. Commr. for Distilleries.

87-3-1

1395 (5-3)
1522
7038

Spirituos Hom. preparations - Export to other Provinces and States by post - Father Muller's Charitable Institutions, Mangalore - Issue of Export permit and adjustment of duty

Sir,

The Director, Father Muller's Charitable Institution, Kankanady Mangalore, holds a licence for the manufacture in bond of Hom. and other medicinal preparations containing spirit. Hom. medicinal preparations though they contain a very small proportion of spirit are still governed by the same import and export rules as other sp. medicinal preps. The Director represents that he has to send medicines and tinctures in very small quantities to patients direct or to their medical attendants in other Provinces and States and ~~states~~ that many of the orders are often placed by wire and that he therefore finds it ~~difficult~~ difficult to take out export permits for the export of these medicines to other Provinces or States. He requests that he may be exempted from taking out export permits. The preparations are issued from the Phl Laboratory on payment of duty to this Govt. and the exports are made out of bond. There is no control over these preparations after they are issued from the bonded Lab. on payment of duty but with refce to the accepted principle that duty follows consumption, the duty on the sp. preparations ^{ought} ~~has~~ to be adjusted to the credit of the importing Province or State. For this purpose the exporter ^{ought} ~~has~~ to take out an export

permit from the Collr and the duty has to be adjusted periodically after receipt of verification reports from the importing Provinces or States. Some Provinces insist that duty should be paid in the Province of import and some Provinces require that export should be only after issue of an import permit. Others require that export permit should be granted only on the application of the importer in the Province.

~~The point to note is that Hom. preps. contain very little ~~in spirit~~ ^{useful} ~~valuable~~ medicines and a rigid control over their export and import seems hardly called for, as in the case of ordinary sp. med. preps. or liquor which contain a large amount of alcohol. In ~~fact, abuse leading to leakage of revenue is hardly possible in the case of hom. preps.~~ The U.P. Govt. have exempted sp. hom. preps from the rules regarding the import, export and transport of med. preps containing spirit. The Board considers ~~that control over it is really not quite necessary.~~ A large number of ~~preparations~~ ^{so little} which ~~make up the packets usually sent by post out hardly contain any appreciable quantity of alcohol. So minute are the quantities that it not even possible easily to work out the sp. content and the duty thereon.~~ ^{involved in the numerous bottles that make up a packet issued to the various Provinces daily.} Without such information the export permits cannot be granted, and so export permits have not been given in the past.~~

3. The preparations are mostly sent by postal parcels and in very small quantities ~~oftentimes in drachms~~. A list showing the

2. In actual practice the rules for giving export permits etc. have not been followed in the past because the Hom. prep. contain so little spirit that they have been ignored.

that this might with advantage be the general practice

that it is not easy

have not been given in the past.

the number of packets and quantity of sp. hom. preps exported by post from Kankana to the various Provinces and States during the Period 16-8-41 to 27-9-41 and the duty involved thereon is enclosed. It will be observed from the list that very small amounts of duty are involved in each case making it not worth while to have the postal correspondence about each. The average amount of duty on each packet of sp. preparation exported during the period of 6 weeks amounts to only Rs.0-5-3 and there appears to be little need to carry out formalities with regard to refund to the Province or State concerned of the duty. In view of the nature of the business and the small amount of duty involved in each packet exported by post I am to request you to be informed whether you have any objection to ~~accept the~~ ^{refund} ~~waive~~ of duty from this Province on the sp. preparations exported to your Province ~~exported~~ / State from this Province as worked out by the Board and waive the formal export and import permits.

To the Commissioner of Excise,

Assam ✓
 Bengal ✓
 Bihar ✓
 Bombay ✓
 C.P. ✓
 N.W.F.P. ✓
 Punjab ✓
 Orissa ✓
 Sindh ✓
 U.P. ✓
 Hyderabad
 Travancore

21.11.41
 21.11.41
 Mr. T. A. S. G. I.
 we join Government to have
 refund of duty to
 us from the amount
 held with the Central
 bank of compiling from the
 daily parcels which are
 despatched

<u>Province</u>	<u>Quantity</u> <u>in grams</u>	<u>Duty</u> <u>Rs. & P</u>	<u>No. of packets</u> <u>invalines</u>	<u>Average duty</u> <u>in each</u> <u>R. Packet</u>
<u>Assam</u>	1066.8	4.2.11	<u>25</u>	0.2.8
<u>Bengal</u>	5591.1	21.13.10.	73.	0.4.9½
<u>Bihar</u>	3339.0	13.0.10	41	0.5.0.
<u>Bombay</u>	4978.5	19.7.5	24	0.13.0.
<u>Central Provinces</u>	538.9	2.1.9	6	0.5.8
<u>R.W.F.P.</u>	233.4	0.14.7	2	0.7.3½
<u>Penang</u>	727.3	2.13.6	8	0.5.8¼
<u>Orissa</u>	307.3	1.3.3	12	0.1.7¼
<u>Sindh</u>	127.1	0.8.0.	3	0.2.8
<u>United Pro</u>	4704.7	18.6.3	58	0.5.1
<u>Hyderabad (Deccan)</u>	267.0	1.0.8	3	0.5.5
<u>Tamil Nadu</u>	423.2	1.10.7	9	0.2.11½
	<u>Total</u>	<u>87.3.7</u>	<u>265</u>	<u>0.5.3</u>
<u>Rs.</u> <u>6/11/41</u>		<u>Average per packet 0.5.3</u>		

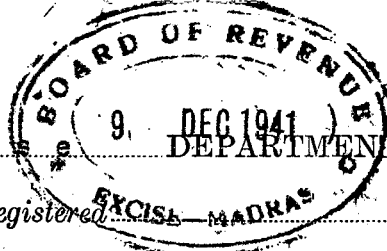
C-32 (a).

In reply, please quote
number, date and
short title.*

Received

Excise

Registered



From (Name) Rao Sanib Sri K. Gangadnara Rao Nayudu

(Designation) Asst. Commissioner for Distilleries

Post Box, (STATION) Madras.

Telegraphic Address

To

The Assistant Secretary,
Board of Revenue (Excise), Madras.

No. 1687/41-A, dated 7th December 1941

Sir;

Spirituos medicinal preparations - Export
from Father Muller's Charitable Institu-
tions, Kankanady to other Provinces and
Indian States in postal packets - Orders
Requested.

ENCLOSURES

SPARE COPIES

Ref.- Board's C.R.No.7214/41-C d/14-8-41
My letter R.C.1687-A/41 d/15-10-41.

p 414

I request that orders passed if any on my
letter cited may kindly be communicated to me.

S. Sanib Sri K. Gangadnara Rao
for Asst. Commr. for Distilleries.

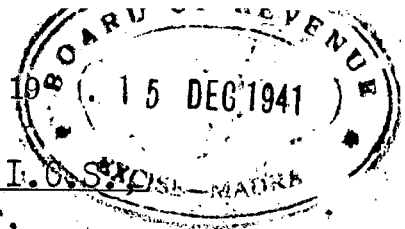
Home. preparations. reports C
tes Provinces + States by post
Postea Muller's Chamberlain Muller
from the A.C.D. letter of 1667/H1 P 7-12 H1

The A.C.D. is informed that
is like Commissions of other Provinces
and certain Indian States
have been addressed in the
matter. Orders will be issued

All
Communications
to this Office should
give the No., Date
and Subject of any
previous correspond-
ence, and should
note the depart-
ment quoted.

FROM

B.V. Bhadkamkar, Esqr., I.C.S.
Excise Commissioner,



TO

UNITED PROVINCES,
Allahabad.

The Assistant Secretary,
Board of Revenue (Excise),
Madras.

No. 13274 dated December 10, 1941.
IX-146B.

Received _____

SUBJECT

Sir,

With reference to your letter no.7214-Abk/41, dated November 21, 1941, I have the honour to refer you to rule 358 of Excise Manual, Volume I and to say that there is no restriction on the import of homoeopathic medicines in the United Provinces.

I have the honour to be,

Sir,

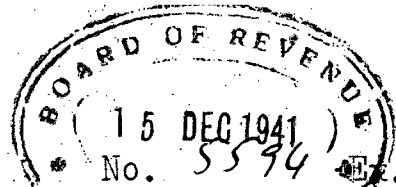
Your most obedient servant,

[Signature]
Personal Assistant,
for Excise Commissioner, U.P.

[Signature]
10/12/41

16790

DEPARTMENT



Financial Commissioners' Office
Lahore, dated the 14th December, 1941.

From

B.R.Tandan, Esquire, Barrister-at-Law, A.C.S.
Development Secretary to the
Financial Commissioners, Punjab.

To

The Assistant Secretary,
Board of Revenue (Excise) Department,
Post Box no. 405 (Station) Triplicane,
Madras.

J.D. Anderson, Esquire, C.I.E., I.C.S.

Subject:- Spirituous Homoeopathic preparations- Export
to other Provinces and States by post- Father
Muller's Charitable Institution, Mangalor-
Issue of export permit and adjustment of duty.

With reference to your letter C.R.No.7214-Abk/41 dated the 21st November 1941, on the subject noted above I am directed to inform you that according to rules 6.3 and 6.11 of the Punjab Excise Manual, volume II, no medicinal or other preparations, containing rectified spirit manufactured in India, can be imported into the Punjab except from the Alembic Chemical Works, Baroda, and from the licensed distilleries, bonded warehouses and bonded factories in the Presidencies of Bombay and Bengal and in the Provinces of Sind, Delhi and United Provinces. But these rules are not being strictly enforced in the case of imports of homoeopathic medicines containing rectified spirit.

2. With regard to the refund of duty on the imports of homoeopathic medicines containing rectified spirit manufactured in India, from other provinces and States under the principle 'Duty follows consumption'. I am to say that so far the Punjab Government have not claimed refund of duty from any province or State on that account,

ould the volume of imports justify such a course.

port to other persons

and Status by Port. For Muller's Characteristic

Investigation Management. Where report permits
and adjustment of duty

Board's

Ref: Miller no CR 7214/41 8721-11-41

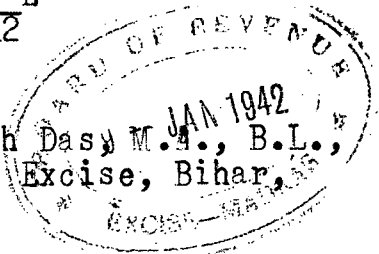
Sir,

I am to invite your attention

to the letter cited and to request that

in early reply may be sent thereto.

No. 6300 E
III-6 of 41-42



From

Rai Bahadur Nripendra Nath Das, M.A., B.L.,
Commissioner of Excise, Bihar.

To

The Assistant Secretary,
Board of Revenue (Excise), Madras.

Dated Patna. the 8 January 1942.

Sir,

154

With reference to your letter No.C.R.No.7214-Abk/41, dated 21.11.41, I have the honour to state that under the rules in this province import of spirituous preparations into this province are allowed under cover of import and export passes. But in case of imports from those provinces, which have entered into an agreement with this province regarding the collection of duty in those provinces on all exports at the rates in this province and its transfer by direct credit system, the obligation of taking out import passes has been dispensed with. Therefore unless the Madras Government enter into such an agreement with the Bihar Government, even the obligation of taking out import passes in cases of imports of spirituous preparations from Madras cannot be dispensed with.

2. As regards the question of doing away with the obligation of refunding duty on exports of spirituous Homeo preparations to this province, the order of the Bihar Government is necessary.

3. In any case there can possibly be no objection to the Madras Government to moving the Bihar Government in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

A handwritten signature in dark ink, appearing to read 'R. N. Das'.

Commissioner.

54
No. 268- Exc.

From

L. W. Jardine, Esquire, C.I.E., I.P.S.,
Revenue and Divisional Commissioner,
N.-W.F. Province.

To

The Assistant Secretary
Board of Revenue (Excise)
Post Box No. 405,
Madras.

at PESHAWAR, the 6th January 1942.

SUBJECT:- Import of Homoeopathic medicinal preparations

Sir,

454 With reference to your letter No.C.R.7214-Abk./41
dated the 21st November, 1941, I have the honour to
inform you that this Government is not prepared to
waive the refund of duty recovered on the Homoeopathic
medicinal preparations exported to this Province.

I have the honour to be,

Sir,

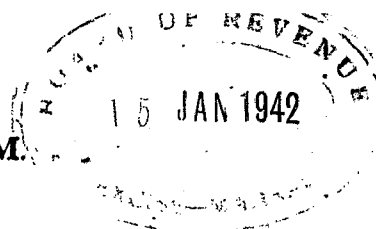
Your most obedient Servant

TESTED.

Sd/- L. W. Jardine.
Revenue & Divisional Commissioner
N.-W.F. Province.

L. W. Jardine
Revenue & Divisional Commissioner,
N.-W.F. Province.

GOVERNMENT OF ASSAM.



OFFICE OF THE COMMISSIONER OF EXCISE, ASSAM.

Excise..... DEPARTMENT.
GROUP.
BRANCH.

No.....3388..... E.

From

Maulavi Abdul Hye Chaudhuri, B.L.,
Commissioner of Excise,
Assam.

To

The Assistant Secretary,
Board of Revenue (Excise),
Post Box No. 405 (Station),
Triplicane, Madras.

Dated Shillong, the 6th Jany. 1942.

Subjects:— Spirituous Homoeopathic preparations-
export to other provinces and States
by post - Father Muller's charitable
Institutions, Mangalore-Issue of
Export permit and adjustment of duty.

Sir,

43-454 I have the honour to refer to your letter C.R. No. 7214-Abk/41,
dated the 21st November 1941 and to say that I see no objection to the
Madras Government referring the matter to the Government of Assam.
It may however be noted that under rule 27 proviso (2) of the Assam
Excise Rules medicinal and other preparations containing rectified
spirit manufactured in India may be imported by post, in quantities not
exceeding 1603 at a time for bonafide private consumption of the importer,
without restriction.

In this connection a reference is also invited to resolution 8 passed
at the Excise Conference held at New Delhi in November 1937.

I have the honour to be,
Sir,

Your most obedient servant,

Commissioner of Excise, Assam.

6/1/42

C R N 7214 Hedy/C

Epo. Homoeopathic preparations

- Export to other Provinces & States by

post - For Mullen Charitable Institutions

Monrovia - Issue of export permits and

adjustment of duty

Refer Board's letters C.R.N. 7214 Hedy/C 21-11-4
and 22-12-4

Sir,

I am to invite your attention

to letters filed and to request that an

early reply may be sent thereto.

EXCISE DEPARTMENT,
I.E.A. THE NIZAM GOVERNMENT,

Hyderabad-Deccan.

Dated 11. August 1942 (351)
13/8/42

FROM

Mohammed Zainulabedin, Esq., H.C.S.,

ENCLOSURES

EXCISE COMMISSIONER,

Hyderabad-Deccan.

TO

The Asst. Secretary to the

Board of Revenue (Excise),

Triplicane, M A D R A S.

SUBJECT :

Sir,

In reply to your letter No. 7214-ABK/41-C, dated
22-12-1941, I have the honour to inform you that the matter
is under consideration; so kindly wait for some time.

I have the honour to be,

Sir,

Your most obedient servant,

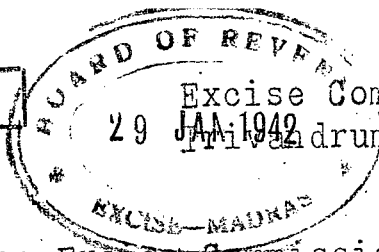
C. H. Sirogi
for Commissioner of Excise. 13.8.42

Ref :— ADDRESS

In reply please quote No.
date and short title.

To. 14589

FROM A-3075



Excise Commissioner's Office, Department,

29 JAN 1942

Trivandrum

dated

27-1-1942

DESIGNATION

The Excise Commissioner,

STATION

Travancore, Trivandrum.

THE Commissioner of Excise, M a d r a s.

Subject:— Spirituous Homeopathic preparations - Export
to other Provinces and States by Post -

Reference:— Father Muller's charitable Institutions,

ENCLOSURES:— Mangalore - Issue of export permit and
adjustment of duty -

IR,

With reference to your letter C.R.No.7214-ABK/
4541 dated 21-11-1941, on the above subject, I have
the honor to inform you that Government are being
addressed in the matter. I shall send ~~up~~ the final
reply on receipt of orders from Government.

I have the honor to be,

Sir,

Your most obedient servant,

For Excise Commissioner.

Subject:- Spirituous Homeopathic
preparations - Export to other
Provinces and States by post -
Father Muller's Charitable
Institution, Mangalore - Issue
of Export permit and adjustment
of duty -

6 - FEB 1942
No. 64-77/4

From,

E. G. Taylor, Esquire, I.C.S.,
Commissioner of Excise, Bombay.

To,

The Assistant Secretary,
Board of Revenue (Excise), MADRAS.

Bombay, 3/8th January 1942.

Sir,

With reference to your No. 7214-Abk.41
of 21st November 1941, I have the honour to reply
that if the Government of Madras decides to move
the Government of Bombay in the matter, it is
probable that I may be asked by the Government of
Bombay to advise them on the subject. In these
circumstances I regret that it is not possible for
me to give an anticipatory opinion at this stage.

Your most obedient servant,

GOVERNMENT OF BENGAL

OFFICE OF.....

.....
DEPARTMENT
GROUP.
BRANCH.



No..7579-3..

FROM

The Commissioner of Excise, Bengal,

To

The Assistant Secretary,
Board of Revenue (Excise),
Madras.

Dated...Calcutta, the 12th
February 1942.

Sir,

With reference to your letter C.R.No.7214 Abk, 41 dated 21st November 1941 regarding exports of homeopathic medicines to Bengal by the Director, Father Muller's Charitable Institution, Kankanady, Mangalore, I have the honour to inform you that this department has no objection to exempting such imports into Bengal from all restrictions and also from the provision relating to the principle "duty follows consumption", provided the proposed interprovincial arrangement is made on a reciprocal basis.

I have the honour to be,

Sir,
Your most obedient servant,
For Commissioner. "12

CRIP TAIN NO. 1

Sp. *Homoeopallene praeperadensis*.

Export to other Provinces & abroad
by post. For Muller's Charitable
Institutions, Mangalore - destination
with import permits.

to import permits.
 Prof. - Pasqua's letter. CAN 7214. Aleph/H/G. 44-43-45, 52+56 LF
 47 21-11-41, 22-12-41 + 17-1-42

EXCISE DEPARTMENT,

H.E.H. THE NIZAM'S GOVERNMENT,

Hyderabad-Deccan.

No
11 7996



Dated 4th March 1942

FROM

Mohammed Zainul Abedin, Esq., H.C.S.;

ENCLOSURES

COMMISSIONER,

Hyderabad-Deccan.

To

The Asst. Secretary,

Board of Revenue (Excise),

Triplicane, Madras.

SUBJECT :

Sir,

brief

In reply to your letter No. C. R. No.7214-ABK/41.C,

dated 17-2-1942, I have the honour to request you to kindly

ref refer to this office letter No.5094, dated 13-1-1942.

I have the honour to be,

Sir,

Your most obedient servant,

E. A. Siddiqui

for Excise Commissioner. *4347*

O.V.

The Excise Commr Hyderabad has
stated in his letter of 15.7.42 that the matter
is under consideration & asked the Board to
wait for some time for a final reply. Replies
from the excise Commrs of C.P., Orissa, Sind
& Travancore have not been received. They
were demanded on 17.2.42. Their replies
may be awaited till 15.3.42

No

Excise Commissioner's Office
Trivandrum 23-7-142
6-3-1942

From

The Excise Commissioner,
Travancore, Triv.
10 MAR 1942
The Commissioner of Excise,
Madras.

To

Sub:- Spirituous Homeopathic preparations
export to other Provinces and Stat
by post - Fr. Muller's Charitable
Institutions, Mangalore - dispensin,
with import permits -

Sir,

With reference to your letter C.R.No.
7214-Abk/41-C dated 17-2-1942, on the above
subject, I have the honor to invite your
attention to this office letter No.14589/A.
3075 dated 27-1-1942 and to inform you that,
as stated therein, Government have been
addressed in the matter. I shall address you
again on receipt of orders from Government.

I have the honor to be,
Sir,

Your most obedient servant,

[Signature]
For Excise Commissioner.

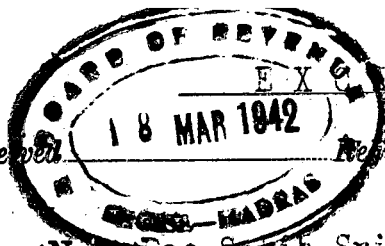
*The receipt of the formal
reply from the Excise Commr
Travancore may be awaited*

2
342
K.6/3

C.F. 32 (a).

In reply, please quote
number, date and
short title.

Received



Registered

64
DEPARTMENT.

From (Name) Sri K. Gangadhara Rao Nayudu

(Designation) Asst. Commissioner for Distilleries.

Post Box _____, (STATION) Madras.

Telegraphic Address _____

To

The Assistant Secretary,
Board of Revenue (Excise),
Madras.

No. 1687/41, dated 16-3-42.

Sir,

Spirituous-Homoeopathic preparations-
Export to other Provinces and States
by post-Father Muller's Charitable
Institutions.

ENCLOSURES _____

SPARE COPIES _____

Ref:- Board's Reference C.R. 7214 Abk.
of 41-C dated 12-12-41.

I request to be informed of the
orders passed on my letter R.C. 1687 A/41
dated 15-10-41.

Sd/- G. M. Kumathur
183m
Assistant Commissioner for
Distilleries.

DAV.18/3,

T C.R. No 7214 Huf/h 3-C

Sp Homoeopathic preparations

Exposed to other procedures & means of

For Muller's operable mutilations

Neurological - During exposed periods

Refer Board's letters C.R. No 7214 Huf/h 3-C
of 21-11-61 22-12-61, 17-1-62
+ 17-2-62

and so on in regard

attention to the letters cited are

given that your reply thereto

very kindly be ^{sent as early} expedited

'C.M.M. & Encl. 1st' :- (Same as in draft No. 1)

From the A.C.D. letter No. 1687/161 dt 16.2.42

Ref:

The A.C.D. is informed that

replies from ~~Reserve~~ ~~Excise~~ ~~Commr~~

of Certain Provinces & Madras State

have not been received. Orders

will be issued on receipt of these

OFFICE OF THE EXCISE COMMISSIONER,
Central Provinces and Berar.

MEMORANDUM

MAR 1942

No. G/ 1356

dated Nagpur, 19th March 1942.

To

The Assistant Secretary,
Board of Revenue (Excise),
Post Box No. 405 (Station),
Triplicane,
MADRAS.

Subject :- Spirituous homeopathic preparations - export
to other provinces and states by post - Father
Muller's Charitable Institutions, Mangalore -
Issue of export permit and adjustment of duty.

Reference :- Your letter C.R.No.7214-Abk/41, dated 21st
November 1941.

1/ At present the rules in force in this Province in the area to which the Central Provinces and Berar Prohibition Act, 1938, applies exempts all persons from "the provisions regarding import from or export to another province in British India of Indian-made liquor in medicinal or culinary preparations, perfumes and toilet preparations not exceeding 6 ounces in quantity at any one time, intended bonafide for private use and not for sale." It is proposed to make a similar rule for the rest of the Province to which the Central Provinces Excise Act, 1915, applies.

2/ Will you please let me know whether such an exemption will meet the requirements of the case? If it does not, can the Director, Father Muller's Charitable Institution, Mangalore, suggest how homeopathic medicines can be defined to distinguish them from other medicines. Apparently the distinction cannot be based only on the alcoholic contents which in the case of some homeopathic medicines appears to be quite high.

No. 20938
A. 4213

Excise Commissioner's Office
Trivandrum 29-3-42

From.

The Excise Commissioner,
Trivandrum.

To.

The Secretary to the Board of
Revenue (Excise), Madras.

Sub:- spirituous homeopathic preparations -
export to other Provinces and States by
post - Father Muller's Charitable Insti-
tutions, Mangalore - Issue of Export
Permit and adjustment of duty.

Sir,

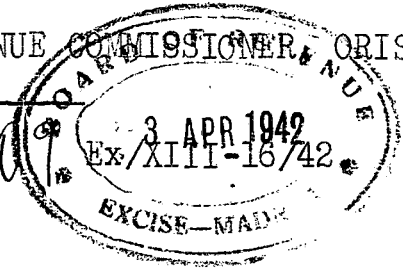
With reference to the Board's letter
C.R.No.7214-Abk/41 dated 21-11-1941, on the
above subject, and in continuation of my letter
No. 18395/A.3735 dated 6-3-1942, I have the honor
to inform you that the request of the Director,
Father Muller's Charitable Institutions, Manga-
lore, is seen to be that spirituous preparation
despatched from the Institution to this State
out of bond and without obtaining export permit
should be exempted from payment of duty in this
State. Indian made spirituous medicinal prepa-
rations imported into this State have to be
assessed to duty on their entry into the State,
if their import is not covered by export permit
issued by the Collectors of the Madras Presi-
dency or the Revenue Divisional Officer, Madras,
evidencing payment of duty in Madras for

subsequent adjustment to the credit of this Government. The Director should therefore pay duty to the Madras Government and obtain export permits before despatching spirituous medicinal preparations to this State. If it is not possible for him to conform to the above procedure, duty on the spirituous preparations should be paid to this Government on their entry into this State. The request of the Director, cannot, in the circumstances, be granted.

Duty on the spirituous preparations already exported to this State from Father Muller's Charitable Institution is due to this State as the country of consumption. I request that you will be so good as to arrange for the same being credited to this Government.

OFFICE OF THE REVENUE COMMISSIONER, ORISSA

No. 709



From

Rai Sahib Bisheshvar Patnaik, M.A., B.L.,
Secretary to Revenue Commissioner,

To

The Assistant Secretary,
Board of Revenue (Excise),
Triplicane, Madras.

Dated Cuttack, the 31st March, 1942.

Reference :- Your C.R.No.7214-Abk/41, dated 21-11-41

Subject :- Spirituous Homeopathic preparations
Export to other provinces and States
by post - Father Muller's Charitable
Institutions Bangalore - Issue of Export
permit and adjustment of duty.

Sir,

There is no objection to exempting such
imports into Orissa from all restrictions and also
from the provision relating to the principle "duty
follows consumption".

DRAFT FOR APPROVAL.

Date.

Initials.

SUBJECT:—

When received for
fair copying.

When copied ... *H*

When examined.. *H*

When signed *2* *(S)*

When despatched.

READ AGAIN.....

Sp. Homoeopathic preparations
export to the Provinces & Indian
Princes Muller's Charitable
Institution Bangalore
dispensing under report to
194

In his letter dated, the General
Commission Central Provinces & Berar
states that it is proposed to make
a rule in that Province to exempt
all persons from the Provisions of
the C.P. Excise Act regarding the
import from or export to the Province
in British India of Indian made
liquors in spontaneous preparation
not exceeding 16 ounces in quantity
at any one time intended for
domestic private use & not for
sale. The Director Muller's
Charitable Institution Bangalore
is requested to state whether
such an exemption will
meet his requirements
regarding the export of small
quantities of homoeopathic
preparations by ~~post~~ post.

based to the ~~Prop~~ C. Provisions and

21. He is also requested
to suggest how homeopathic
medicines can be defined
to distinguish them from
other medicines

To
The Director General
Pharmaceuticals
Kamdhenu
DESPATCHED
10 APR 1942

Father Muller's Charitable Institutions

Kankanady P. O.,
MANGALORE.

D/8333.

14th April 1942.

From

Rev. Reginald Pinto,
Director
Father Muller's Charitable Institutions,
Kankanady, Mangalore



To

The Commissioner of Excise,
Board of Revenue,
M a d r a s.

With reference to your letter C.R.No.7214 Abkari/42 dated 14th April 1942 I have the honour to state as follows:

So far as our exports are concerned under C.R. No.7214 Abkari/41 C. dated 6th Sept. '41 we were informed that a total of one gallon proof limit has been fixed as the limit for a wholesale order at present and we request that this limit be maintained regarding the export of Homoeopathic spirituous preparations from our Homoeopathic Poor Dispensary even to Central Provinces and Berar.

As regards exports from Central Provinces and Berar are concerned we wish to state that we have no objection to the proposal of the Excise Commissioner of that Province to make a ruling to export from that Province spirituous preparations not exceeding 16 ounces in quantity at any one time. We would mention however, that this proposed ruling shall not in any way affect or prejudice the concession already granted to us, viz. the total of one gallon proof spirit fixed in our case for exports as even this limit is at times found stringent.

Homoeopathic medicines are usually distinguished from other medicines by a symbol marked against their name, thus: Against Mother Tincture or parent Tincture, the sign Ø (e.g. Nux Vomica Ø); against dilutions, the strength of the drug as 3x, 6x, 30x etc. (e.g. Nux Vomica 30x). The dose of Homoeopathic drugs is by minims or drops, say 1 or 2 drops in water at a time.

Reg. Pinto
DIRECTOR, Father Muller's Char.
Institutions, Mangalore

5½ Homoeopathic preparations - Export to Central Provinces & Berar
by parcel post. Father Muller's Charitable Institutions
Kankarnady, Mangalore. Maximum limit.

Sir

Your letter no 6/1356 of 19.3.42

From the Director, Father Muller's Charitable Institutions Kankarnady
letter 09383 of 14.4.42

Kankarnady, Mangalore is permitted at present by the
Board to send by parcel post ^{at any one time,} to other Provinces & Provinces
homoeopathic preparations containing one gallon per export.
The Director reports that this limit of one gallon per export
may be maintained in the case of exports of these preparations
from the Father Muller's Charitable Institutions into other
Provinces at any one time. I am to request you to be

~~In good order~~ information on whether this proposal is

agreeable to you.

2) The Director of Father Muller's Charitable Institute
Mangalore has also reported that Homeopathic medicines
are usually distinguished from other medicines by a
symbol marked against their name, thus: Against
mother tincture or parent tincture, the sign M (e.g. M for
against dilutions, the strength of the drug as $3x$, $6x$, $30x$
[e.g. M for $30x$]. The dose of homeopathic drugs
by means of drops, say 1 to 2 drops in water at a

if Homoeopathic preparations - export to other Provinces

Median Glacis - For Muller's charitable institutions

rough ready Memorandum - describing small vessel pumps

Sir (1) Board's letters CRM 7214/41-6 of 21-11-41, 22-12-41, 17-1-42

(2) From the Commr General Hyderabad 17-2-42 + 29-3-42
and 7996 of 11-3-42 No. 5094 of 13-1-42

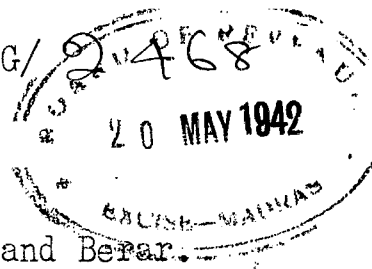
I am to invite your attention to

the letters cited and to request that your reply

hereto may be sent as early as possible.

XV-109.
O. R.

No. G/



FROM

The Excise Commissioner,
Central Provinces and Berar.

To

* THE Assistant Secretary,
Board of Revenue (Excise),
Triplicane,
Madras.

SUBJECT:— Spirituous Homeopathic preparations - Export to
Central Provinces and Berar by parcel post - Father
Muller's Charitable Institutions, Kankanady, Mangalore
- Maximum limit.

SIR,

74-754

With reference to your letter C.R.No. 7214-Abk-41-C,
dated 6th May 1942, I have the honour to say that I am
submitting rules to the Provincial Government as a result of
which the only imports of such spirituous preparations -
without import permits will be -

(1) by persons in limited quantities for
bona fide medicinal purposes

& (2) by licence holders for sale.

I hope the collection of duty on (2) will not
involve disproportionate labour.

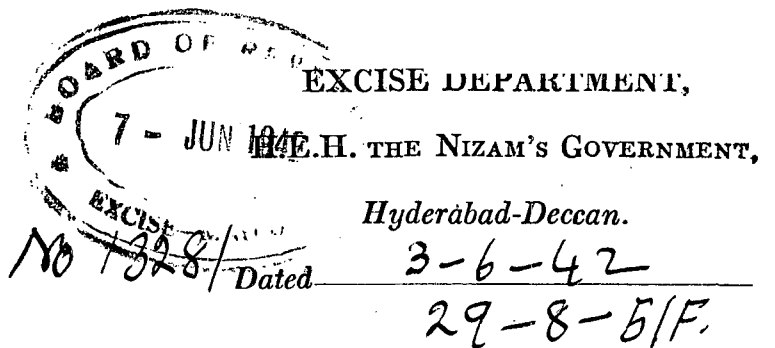
In view of this I should defer recommending a
change at present.

I have the honour to be,
Sir,
Your most obedient servant,

A. M. Naidu

Asstt. Commissioner (C. & E.)
for Excise Commissioner,
C.P. and Berar.

on



FROM

Mohammed Zainulabedin, Esq., H.C.S.,

EXCISE COMMISSIONER,

Hyderabad-Deccan.

ENCLOSURES

TO

The Asst. Secretary, Board of Revenue

Triplicane, Madras,

Camp Salem.

SUBJECT :

Sir,

4 In reply to your letter No.C.R.7214-ABK, dated 6-5-1942, I have the honour to inform you that the matter has been referred to the Secretary, Revenue Department, -- H.E.H. the Nizam's Government, who has been requested to send a reply to you direct in this connection.

- have the honour to be,

Sir,

Your most obedient servant,


Asst. Excise Commissioner.



No. 3288-B.

Revenue Department.
Sind Secretariat, Karachi, 3rd June 1942

Ali Bakhsh M. Channa, Esquire, B.A.
Under Secretary to Government.

To

The Assistant Secretary,
Board of Revenue (Excise), Triplicane,
Madras.

10 JUN 1942

Subject:- Spirituous Homeopathic preparations-
Export to other Provinces and States
by post-Father Miller's Charitable
Institutions, Mangalore-Issue of
Export permit and adjustment of duty

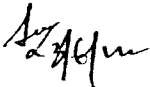
With reference to your letter G. R. No. 7214-Abk
11, dated the 21st November 1941, on the subject noted
above, I have the honour to state that imports of
spirituous homoeopathic preparations from Father
Miller's Charitable institution may at present be
insignificant but that they might increase in course of
time. They might even compete with the preparations

manufactured by local chemists which are liable to payment of duty. The Government of Sind cannot therefore forego the duty due on spirituous homoeopathic preparations imported into this province from Father Muller's Charitable institution, Mangalore.

I have the honour to be,
Sir,
Your most obedient servant,


Under Secretary to Government.

EPL.



ARTIMENT.

In reply, please quote
number, date and
short title.

Received

Registered

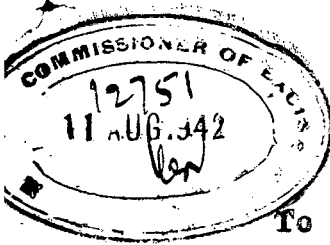
51

From (Name) Rao Sahib Sri K. Gangadhara Rao Naidu,

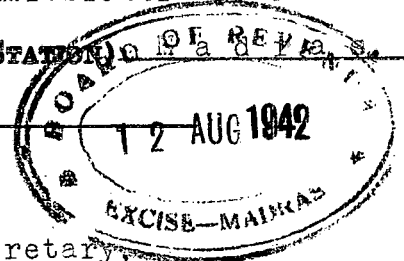
(Designation) Asst. Commissioner for Distilleries

Post Box _____, (Station) _____

Telegraphic Address _____



To



The Assistant Secretary,
Board of Revenue (Excise)

and Pater
7/8/42

No. R.C. 1687/42, dated 9/8/ 1942.

Sir,

Sub: Spirituous Homeopathic preparations-
export to other Provinces and Indian
States--Father Muller's Charitable
Institutions-Mangalore. issue of export
exemption for import permit.

ENCLOSURES

SPARE COPIES

pbb ef

Ref: C.R. No. 7214Abk/41, dated 20/3/42
of the Board.

My letter 1687/41A, dated 15/10/41.

phic ef

I request to be informed of the orders
passed on the reference cited.

R. Hanumanth
10/8/42

RG/10/8/42. for Assistant Commissioner for Distilleries

240. 7214 ABK/H1-C

Spiruous Homeopathic preps - Export
to other Provinces and Indian States. Finner
Mullers charitable institutions rankarady.
dispensing with import permits.

From the Rep Re 1667/H2 A 9-8-...

Refce.

the Rep is informed that a reply
is still due from the Excise Commr.
Hyderabad. The matter is still under
consideration and orders will
in due course

Name of the Importing Firm	Quantity Bulk in drams
J. Elias, Shillong ✓	56 drams ✓
Malak Singh, Jangbakh ✓	42 " ✓
S. M. Rai, Haru, Shillong ✓	16 " ✓
Mohini Kumar Roy, Sarma, Habiganj, Sylhet ✓	5 " ✓
Dr. Bepin Behari De, Gauhati ✓	45 " ✓
Mr. Satyanda, Alias Bepin, Ch. Debnath, Kakailoo, ✓	22 " ✓
Lakshmi Nath, Sarma, Sibsagar, Assam ✓	23 " ✓
Girindra Chandra Nath, Goalpara ✓	16 " ✓
Krishna Prasanna, Bhattacharjee, Habiganj ✓	29 " ✓
Dr. Osman Goni, Sorsbhog ✓	37 " ✓
Dr. Sudhir Kumar, Chattarjee, Gauhati ✓	4 " ✓
Babu Hari Krishna, Mazumder, Badarpur ✓	18 " ✓
Dr. Bepin Behari De, Gauhati ✓	13 " ✓
Harish Chandra, Bhattacharjee, Sonaimukh ✓	47 " ✓
Mrs. F. Feelingstone, Shillong ✓	16 " ✓
Dr. P. N. Dhar, Dhulbari ✓	15 " ✓
J. N. Barooah, Nazira ✓	46 " ✓
H. K. Sharma, Jorhat ✓	27 " ✓
Digendra Nath, Dutta, Kamungoe ✓	14 " ✓
Dr. Jogesh Chandra Barman, Kamrubi ✓	53 " ✓

Gain. in Drums.	Rate P. R.	of P. a	Duty per cent P.	Amount of Duty			No. of Pails	Remark
				£.	s.	d.		

90.2 ✓

115.9 ✓

25.7 ✓

8.0 ✓

172.4 ✓

85.6 ✓

37.0 ✓

25.7 ✓

46.7 ✓

59.5 ✓

6.4 ✓

29.0 ✓

20.9 ✓

15.6 ✓

25.7 ✓

24.1 ✓

14.0 ✓

43.4 ✓

22.5 ✓

85.3 ✓

93.6 ✓

Export No.	Pass Date	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drams.	
			B. Forward		X
15.	9. Dec	Pakank.	Devedharath	57.4	8 drams ✓
			Bhattacharya, Chatterjee		
16.	9. Dec	"	Dolip Singh Diengodoh	28	" ✓
			Shillong		
22.	9. Dec	Med. Pack.	Dr. Sushil Rayan	25	" ✓
			Sarkar, Gauhati		
24.	9. Dec	Pakank.	Brennanda Banah	3	" ✓
			Nonegong		
26.	9. Dec	Med. Pack.	Dr. A. Majumdar	25	" ✓
			Nonegong		
30.	9. Dec	Pakank.	K. C. Sharma, Dhubri	5	" ✓
			Total	668	✓

No. in dram.	Rate of Duty	Amount of Duty			No. of pieces	Remarks
		Rs.	as.	ps.		
123.6 ✓		3	9	11	✓ 600	
12.9 ✓				10.4	✓ 1	By post.
45.1 ✓			2	6	✓ 14	"
40.2 ✓			2	6	✓ 17	"
4.8 ✓				4	✓ 3	"
40.2 ✓			2	6	✓ 25	"
8.0 ✓				6	✓ 5	"
✓ 41.8 ✓		✓ 4	✓ 3	✓ 5		
✓ 0.74.8 ✓		✓ 4	✓ 3	✓ 5	✓ 465	

Checked.

D. H. A. K. K. K.

B. W. U.

P. d. o. K. a. n. K. a. d. y.

Export No.	Class. Date	Name of the Exporting Firm	Name of the Importing firm	Quantity Bulk in draws	R. B.
19	8. '41	Patient.	Babu Bidhu Bhusion	9	✓
"	"	"	Sarker, Ruppang Bazar	9	✓
"	"	"	Sushil Kumar Shatta	3	✓
"	"	Medical Practitioners	Chazee, Cox's Bazar	9	✓
"	"	"	Dr. Debendra K. Das,	58	✓
"	"	"	Chengatali	48	✓
29	8. '41	Patient	Dr. Ramani Mohan	27	✓
"	"	"	Bhattacharjee	119	✓
"	"	"	Kazi Ansaruddin, Ahmed,	16	✓
"	"	"	Bagarhat	8	✓
"	"	"	Abdus Samad mia	15	✓
"	"	"	Kiryachha	23	✓
1	8. '41	Med. Pract.	Dr. Gopal Chandra Deb	13	✓
"	"	"	Dr. Biswas, Sherpur	5	✓
"	"	"	Dr. M. S. Islambardee	66	✓
"	"	"	Chittagong	10	✓
"	"	"	Dr. Sushil Ranjan	27	✓
"	"	"	Mahajan's Nat	13	✓
"	"	Patient.	Mahim Chandra Kundu	5	✓
"	"	"	Adamdighi	66	✓
2	8. '41	Med. Pract.	Dr. Birendra Nath	13	✓
"	"	"	Chondhury, Batamal	5	✓
"	"	Patient.	Jagendra Nath Maity	66	✓
"	"	"	Chorepali	10	✓
35	8. '41	"	Mahendranath Sinha	27	✓
"	"	"	Maharajganj	13	✓
5	8. '41	Med. Pract.	Dr. B. Goswami, N. S. M. S.	5	✓
"	"	"	Islampur	66	✓
"	"	Patient	Gopinath Maity	10	✓
"	"	"	Patashpur	27	✓
27	8. '41	Med. Pract.	Dr. Karmal Ch. Pal	13	✓
"	"	"	Chakchapi	5	✓
28	8. '41	"	Dr. A. C. Sarkar,	128	✓
"	"	"	Lalsighat	5	✓

Yarn in drams	Rate of Duty Pr Proportion R. a. P.	Amount of Duty Rs. a. P.	No of Pills	Remark
5 - 0 - 0				
14.5 ✓		11	7	by post
4.8 ✓		4	3	"
30.6 ✓		11	19	"
93.3 ✓		5	58	"
47.2 ✓		4	48	"
43.4 ✓		2	26	"
91.5 ✓		12	110	"
25.7 ✓		1	14	"
12.9 ✓		10	2	"
24.1 ✓		1	15	"
37.0 ✓		2	23	"
20.9 ✓		1	13	"
1.0 ✓		6	5	"
06.2 ✓		6	66	"
1 ✓		1	10	"
13.4 ✓		2	27	"
20.9 ✓		1	13	"
206.0 ✓		12	120	"

Export No.	Ass Date	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drams.	
			B. Forward	607	
28	8. '44	Patient.	A. C. Sarkar, Tulsighat	15	✓
30	8. '44	medical Practitioner.	Dr. N. Ali Talukdar		✓
			Shanabhanjan	43	✓
"		Patient.	Ramlal Munda		✓
			Ajyemsingh	8	✓
1	9. '44	Med. Pract.	Dr. Satchida Nanda	15	✓
			Ray, Rakha Tangal		✓
"		Med. Pract.	Dr. H. L. Maithra	11	✓
			Jadubajra		✓
2	9. '44	Patient.	Mr. Abdulla Chittagong	82	✓
"		"	Parvata Kumar Saha, Gobindapur	5	✓
"		"	U. S. Palit, Bankura	16	✓
"		Med. Pract.	Dr. A. Haigh Mia	18	✓
			Sunderganj		✓
"		"	Dr. Kanchi Ch. Maithra	14	✓
			Santipur		✓
"		Patient.	Satish Ch. Roy, Bajitpur	17	✓
5	9. '44	Med. Pract.	Dr. Kungtal Seal		✓
			Bhayaadanga	13	✓
"		Patient.	Kamalakhand	12	✓
			Deb Ray, Sagarna		✓
6	9. '44	"	Sib Sarkar Pandey	12	✓
			Khayrasol		✓
9	9. '44	Med. Pract.	Dr. B. Dutta	24	✓
			Ramjibampur		✓
11	9. '44	Med. Pract.	Dr. Munshi Abdul Satter	22	✓
			Dhapari		✓
"		"	Dr. Manoranjan		✓
		"	Chakraborty, L. M. 7	40	✓
			Wakrampur		✓
"		"	Dr. M. M. Dutta, Bajapth	4	✓
"		Patient.	Promothnath Bhattacharjee	9	✓
"		Med. Practitioner.	Dr. M. Dutta Ray, Faridpur	8	✓
6	"	Med. Pract.	Dr. Amanath Chatterjee	95	✓
			Disengach		✓

Gain. Rate of Duty Amount of Duty No. of This Remarks.
 Profit in drams. R. as. P.

9765		3-13-4	579	
120.9	X	7-7	75	lay foot
69.2	X	4-4	10	"
12.9	X	10	1	"
24.1	X	1-6	13	"
17.7	X	1-1	11	"
131.9	X	8-3	82	"
8.0	X	6	5	"
25.7	X	1-7	1	"
29.0	X	1-6	18	"
14.5	X	1-5	7	"
22.5	X	1-9	10	"
27.4	X	1-4	13	"
9.3	X	1-3	6	"
9.3	X	1-3	12	"
36.6	X	2-5	12	" 12
25.4	X	2-3	22	"
64.4	X	4	2	"
11.3	X	0-0-9	7	"
20.6	X	1-11	4	"
12.9	X	10	1	"
152.9	X	9-7	53	"
1912	X	7-5	943	X

$$\begin{array}{r} 7.5 \\ 6.75 \\ \hline 14.25 \end{array}$$

Export No.	Date	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drums	Bulk Proof
				1163 1158	
12.	9. '41	Patient.	Shamsuddin Ahmed, Bogra	8	✓
"	"	"	Anukul Chandra Das		
"	"	"	Basurhat	26	✓
"	"	Medical Practitioner	Dr. Umesh Chandra Paul		
"	"	"	Patashpur	5	✓
"	"	"	Dr. Anbarish Poddar		
"	"	"	P. O. Sayyidabad	20	✓
"	"	"	Dr. Debendranath Poddar		
"	"	"	Orakandi	13	✓
"	"	"	Dr. Moni Mohan Chatterjee		
"	"	"	Barisal	26	✓
"	"	"	Dr. Jiban Kr. Maity		
"	"	"	Dauglamau	183	✓
"	"	"	Dr. A. Mukherjee, Pancher		
"	"	"	Dr. Mahabir P. D.	10	✓
"	"	"	Itajipur	21	✓
13.	9. '41	Patient.	Babu Benoy Bhushan sen		
"	"	"	Chandhury, Nagarpara	9	✓
"	"	Med. Pract.	Dr. N. C. Chakravarty		
"	"	"	Kaloha	84	✓
15.	9. '41	"	Dr. Biraj Mohan M. D.		
"	"	"	Ansul.	76	✓
16.	9. '41	Patient.	D. D. Chakravarty		
"	"	"	Dacca	33	✓
"	"	"	Jagadish Chandra Ghosh		
"	"	"	Wari	60	✓
"	"	"	Kripendra Narayan Paul		
"	"	"	Tufanganj	14	✓
"	"	"	Kasimath Mirra		
"	"	"	Palashan	11	✓
"	"	"	R. C. Hazra, Dacca		
"	"	"	"	15	✓
17.	9. '41	Med. Pract.	Dr. B. K. Barmankay		
"	"	"	Kishoriganj	106	✓
				1242	✓

Caln. in drams.	Rate of Duty	Amount of Duty Rs. as Ps.	Remarks
1871.2 ✓		✓ 4 - 5 - 7 943	by post
1973.2 ✓	Rosy. 14 prop. given	— — — 10 X 1	"
12.9 ✓		— — — 2 X 26	"
41.8 ✓		— — — 6 X 5	"
8.0 ✓		— — — 2 X 20	"
32.2 ✓		— — — 1 X 4 13	"
20.9 ✓		— — — 2 X 7 26	"
41.8 ✓		1 - 2 - 5 183	"
294.4 ✓		— — — 1 X 10	"
16.1 ✓		— — — 2 X 21	"
33.8 ✓		— — — 11 X 9	"
14.5 ✓		✓ — 8 — 5 84	"
135.2 ✓		— 7 — 8 7.6	"
122.3 ✓		— 3 — 4 3.3	"
53.1 ✓		— 6 — 60	"
96.5 ✓		✓ — 1 — 5 9	"
22.5 ✓		— — — 1 X 11	"
17.9 ✓		✓ — 1 — 6 1.5	"
24.1 ✓		✓ — 6 — 1 10.6	"
170.6 ✓		✓ 11 - 13 11 16.51	"
29.6 ✓			

Gain Drain	Rate of Duty	Amount of Duty	No of Packs	Remarks
29.6 ✓		11-13-11	1651	
41.6 ✓		1-1-1	8	leg for
17.9 ✓		1-1-1	8	
24.1 ✓		1-1-6	15	"
12.9 ✓		1-1-10	1	"
41.8 ✓		2-7	26	"
12.9 ✓		1-1-10	8	"
41.8 ✓		2-7	26	"
112.6 ✓		7-7	70	"
82.1 ✓		5-2	51	"
104.6 ✓		6-6	55	"
30.6 ✓		1-11	19	"
33.8 ✓		2-7	21	"
325.0 ✓		1-4-4	202	"
173.8 ✓		6-6	39	"
2.2 ✓		2-2	2	"
1544.6 ✓		6-6	12	"
29.0 ✓		1-10	18	"
620.1 ✓		21-15-8	2224	✓

32
 309
 325
 22
 15094
 243
 20-324

Taken 2 packs

5620.1

29.2

checked
 Name on file
 B. Kaur B. 29

Export No.	Pass. Date.	Name of the Exporting Firm.	Name of the Importing Firm.	Quantity. Bulli in drops.	Bulli Proof
				1883 1845	3
17.	9. '41	Medical Pract.	Dr. Kishori Lade Choudhury, Jara	11	✓
"	"	Patient.	Chupati Bhusan Roy. Mallapur	15	✓
18.	9. '41	Patient.	Rai Sahab. J. n. Bajimda, Dhakuria	8	✓
"	"	Med. Pract.	Dr. Amjad Ali Miah Jemnagar	26	✓
"	"	Patient.	K. P. Chakravarty Saubari P.O.	8	✓
19.	9. '41	"	Shiba Prasad Maity Lowada	26	✓
22.	9. '41	Med. Pract.	Dr. Upendra Kumar Jhark	40	✓
23.	9. '41	"	Dr. K. M. A. Hakim Rakeihat	51	✓
"	"	"	Dr. Syed Asgar Ali Lalsighat	65	✓
"	"	"	Dr. K. W. Sagor, Barmi	19	✓
"	"	Patient	Birender Nath Choudhury Batal	21	✓
24.	9. '41	Med. Pract.	Dr. A. C. Doss, Chatalpara	202	✓
"	"	Med. Pract.	Dr. Manu Mohan Chatterjee, Asansol	108	✓
"	"	Patient	Susil Kumar Bhattacharya Alisbat	2	✓
27.	9. '41	Med. Pract.	Rev. Fr. H. Bonneau Gurnadi	960	✓
30.	9. '41	Patient	Devesh Ch. Roy. Seimshim Bazar	18	✓
Total.				3493	✓

Bihar.

Export/Pass. No. Date.	Name of the ~~Exporting Firm~~	Name of the Importing Firm	Quantity. Bulk in drams.	Bul Pro
6418-8-117 19-8-11	Medical Practitioner	Dr. L. N. Singh. Mehebi Bihar.	14 drams	
21-8-11	"	Dr. Deokinandan Prasad, P. O. Laheria Sarai	115 "	
16-8-11	Patient	Ram Sewak Sinha, Jat Dumsri	8 "	
18-8-11	Med. Pract.	Dr. Suraj Bansi Pd Jhangar pur	6 "	
21-8-11	"	Dr. Md. Abos Jobair, P. O. Gawasa	4 "	
"	"	Dr. B. N. Kumar, Umraoganj	2 "	
"	Patient	Bindyachel Prasad, Baniapur	15 "	
23-8-11	Med. Pract.	Dr. S. A. Hussain, Kishanganj	16 "	
"	Patient	T. B. Mukherjee M.B., Bhagalpur City	128 "	
"	"	T. B. Mukherjee M.B., Bhagalpur City	128 "	
"	"	T. B. Mukherjee M.B., Bhagalpur City	100 "	
25-8-11	"	Shree Surat Hom Chaitany, Dipg. Madhipur.	72 "	
27-8-11	"	P. Banerjee, Mithijam	128 "	
"	"	"	128 "	
"	"	"	128 "	
"	"	"	54 "	
"	"	Sailen Babu, Mithijam	13 "	
"	"	B. N. Srivastava, Jirah	8 "	
"	Med. Pract.	Dr. Sant Lal Choudhury, Narshi Chandi,	14 "	
28-8-11	Patient	S. Asimuddin Ahmed, Ramganj.	27 "	

C. over.

1077

Gain. in drams.	Rate of Duty	Amount of Duty Rs. as Rs.	m. 2. Phas	Remarks
11.3	Rs 7. per propylene	9	7	Pay post
24.1	$\frac{75}{120} \times 24 = 15$	1	6	"
12.9		10	1	"
9.7		7	3	"
6.4		5	4	"
3.2		2	1	"
24.1		1	6	"
25.7		7	2	"
06.0		12	11	"
06.0		12	11	"
160.9	$\frac{75}{120} \times 160 = 100$	10	1	22
115.8		7	3	72
206.0		12	11	2
206.0		12	11	8
206.0		12	11	16
86.9		5	5	17
90.9		1	4	7
12.9		10	8	"
22.5		1	5	4
43.4		2	9	11

Export No.	Pass. Date.	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drams.	S. R.
28.	8. '41	Patient.	13 Forward J. M. Banerjee, Chirkunda, Manbhum	1001 106 drams.	✓
"	"	"	"	58 "	✓
29.	8. '41	"	G. N. Thakur, Baisai	120 "	✓
"	"	Med. Pract.	Dr. Leyakut Hussain, Bahera	21 "	✓
30.	8. '41	"	Dr. S. C. Majumdar, Sonali, Purnea	18 "	✓
3.	9. '41	Patient.	Upendra Nath Misra, Gunla	5 "	✓
"	"	"	Jagannath Tiwary, Kudra	21 "	✓
4.	9. '41	"	Prem Choudhury, Madhwarpur	52 "	✓
5.	9. '41	Med. Pract.	Dr. R. P. Sett, Jamtara	29 "	✓
9.	9. '41	"	Dr. K. B. Verma, Simri, Bakhtiarpur	10 "	✓
10.	9. '41	Patient.	Gulam Ahmed Khan, Kanauli Bazar	4 "	✓
12.	9. '41	"	Babu Abadh Behari, Id, Dakshin - Sarai	50 "	✓
"	"	Med. Pract.	Dr. R. R. Sharma, Bathua - Buzurg	25 "	✓
"	"	Patient	Dr. Mahan Lal Majumdar, Jhumeri - Talaiga	21 "	✓
"	"	Med. Pract.	Dr. S. Bishwanath, Barabazar	64 "	✓
16.	9. '41	"	Dr. Ramachandra Sinha, Garaul	29 "	✓
"	"	Patient.	P. C. Karmakar, Khasaul	93 "	✓

1714
1727 ✓

Gain. in drams.	Rate of Out	Amount of Duty			Remarks
		Rs.	As.	P. Phil	
610.7 ✓		✓ 6	✓ 5	✓ 0	229 By put
170.6 ✓		✓	✓ 10	✓ 8	✓ 51 "
93.3 ✓		✓	✓ 5	✓ 10	55 "
93.1 ✓		✓	✓ 12	✓ 1	108 ✓
33.8 ✓		✓	✓ 2	✓ 1	21 "
29.0 ✓		✓	✓ 1	✓ 10	18 "
8.0 ✓		✓	✓	✓ 6	5 "
33.8 ✓		✓	✓ 2	✓ 1	11 "
83.7 ✓	60.25 62	✓	✓ 5	✓ 3	16 "
46.7 ✓		✓	✓ 2	✓ 11	12 "
16.1 ✓		✓	✓ 1	✓	5 "
6.4 ✓		✓	✓	✓ 5	4 "
80.5 ✓		✓	✓ 5	✓	80 "
40.2 ✓		✓	✓ 2	✓ 6	22 "
33.8 ✓		✓	✓ 2	✓ 1	21 "
63.0 ✓		✓	✓ 6	✓ 5	64 "
46.7 ✓		✓	✓ 2	✓ 11	29 "
149.6 ✓	1287 249 129.6	✓	✓ 9	✓ 4	77 "
779.0 ✓	75 30 84 111	✓	✓ 10	✓ 13	11 798 ✓

Export No.	Pass. Date	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drams	Bulk, Galn Proof in drams.	Rate of Duty	Amount of Duty Rs. as Rs.	Rs. as Rs.	R
18.	9. '41	Med. Pract.	Dr. Prabodh Chandra Dasg	172.1	279.0	Rate per proof gallon	10-13-	11 798	✓
			Muzgaaffarpur	94 drams	151.2	128.75	✓	9 87	✓
22.	9. '41	Patient	S. Ali Azhar	6 "	9.7	151.2	✓	7 6	✓
			Madhumabad				✓		✓
"		"	Rameshwar Prasad.	8 "	12.9		✓	10 4	✓
			Lipara Bazar				✓	4 1 25	✓
23.	9. '41	Med. Pract.	Dr. Shah Khairuddin	200 "	321.8		✓		✓
			Hyder, Gaya				✓		✓
26.	9. '41	Patient	Mahaulal Majumdar	40 "	64.4		✓	4 40	✓
			Jhumsa - Telauja				✓		✓
30.	9. '41	Patient	Sh. Mushtaque Ali Khan	14	27.4	3366.4	✓	1 9 10	✓
			Bhadya			3339.0	✓		✓
Total.				2092. ✓	3366.4		✓	13 2 7.970	✓

Checked.
K. Ramankutty
D.O. 9/11
P.O. Ramankutty

Export Pass No. Date		Name of the Importing Firm	Quantity	Bulk: 8
			Bulk in drams	Proof in
19. 8. '41	Patent	R. R. Karambelkar	Bombay	16 drams 25.7
22. 8. '41	"	C. M. Lakdawala	Bombay	122 " 196.3
"	Medical Practitioner	Dr. A. V. Prasad H. Desai	Umreth	8 " 12.9
25. 8. '41	"	Dr. R. K. Ram	Ratnagiri	48 " 77.2
27. 8. '41	"	Dr. M. R. Balvalli	Byadgi	30 " 48.2
28. 8. '41	Patent	Amba maibti	Karwar	28 " 45.1
1. 9. '41	"	Miss. d. Sequiera	Bombay	4 " 6.4
2. 9. '41	"	R. N. Yaji	Bailur	20 " 32.2
5. 9. '41	"	S. S. Khareshwar	Jyagdi	32 " 51.2
"	"	C. M. Lakdawala	Bombay	128 " 206.0
"	"	C. M. Lakdawala	Bombay	52 " 83.5
9. 9. '41	"	A. M. Moneer	Poona	8 " 12.4
10. 9. '41	"	Shantaram Nilkanth	Kumta	34 " 54.7
12. 9. '41	"	Laxmidas Purshottam	Sabarmati	128 " 206.0
"	"	C. M. Lakdawala	Bombay	736 " 1184.0
15. 9. '41	"	Amba maibti	Karwar	12 " 19.3
"	Medical Practitioner	Dr. R. G. Godbole	Sangamner	34 " 54.7
16. 9. '41	Patent	P. P. De Souza	Hubli	120 " 193.0
"	"	C. M. Lakdawala	Bombay	624 " 1004.0
22. 9. '41	Medical Practitioner	Dr. R. G. Godbole	Sangamner	12 " 19.3
24. 9. '41	Patent	A. S. Sawar Kar	Poona city	10 " 16.0
"	"	Laxman Ramappa	Siddapur	28 " 45.1
"	"	C. M. Lakdawala	Bombay	352 " 566.1
26. 9. '41	"	C. M. Lakdawala	Bombay	508 " 817.0
		Total		3094 X 4978

Ln	Rate of Duty	Amount of Duty			No. of	Remarks
		Rs	As	Ps	Phials	
☒	As of - per pumpable	✓	1	7	✓	By Post
☒		✓	12	3	✓	"
☒		✓	0	10	✓	"
☒		✓	4	10	✓	"
☒		✓	3		✓	30
☒		✓	2	10	✓	7
☒		✓		5	✓	1
☒		✓	2		✓	6
☒		✓	3	3	✓	20
☒		✓	12	11	✓	22
☒	62.25	✓	5	3	✓	13
☒		✓		10	✓	1
☒		✓	3	5	✓	16
☒		✓	12	11	✓	119
☒		✓	4	10	✓	20
☒	7.5	✓		1 - 3	✓	3
☒	6.75	✓		3 - 5	✓	17
☒	14.2	✓		12 - 1	✓	14
☒	25.629	✓	3	14 - 9	✓	13
☒		✓		1 - 3	✓	6
☒		✓		1 -	✓	10
☒		✓		2 - 10	✓	11
☒		✓	2	3 - 5	✓	68
☒		✓	3	3 - 1	✓	19
☒		✓	19	7 - 5	✓	364

Checked.

Khamankhuk

6.00 u
P.H. - Kankawad

Central Province

Expost No.	Pass. Date	Name of the Exporting Firm.	Name of the Importing Firm	Quantity Bulk in drams.	B. & C.
20.	8. '11	Patient.	S. C. Jogewara Rao, Kanker.	13 ✓	
21.	8. '11	"	Rev. Mother Superior Amroli Camp.	8 ✓	
12.	9. '11	"	C. Chittababu Naidu Raigarh.	15 ✓	
17.	9. '11	"	Bishan Dass Koshkar Tumsar.	100 ✓	
23.	9. '11	Med. Pract.	Dr. R. L. Parohit Raipur, Jabalpur.	183 ✓	
24.	9. '11	Patient.	Ram Nath Bhargava. Seoni.	16 ✓	
Total				335 X	

Wt. Galt of in drams.	Rate of Duty	Amount of Duty Rs - as - p.	no. of pieces	Remarks
20.9 X	Rs 57. per piece of silver ✓	— 1 — 4 ✓	13 ✓	By post.
12.9 X	✓	— — 10. ✓	1 ✓	"
24.1 X	✓	— 1 — 6 ✓	14 ✓	"
160.9 X	$\frac{75}{65} \times \frac{120}{120}$ ✓	— 10 — 1 ✓	99 ✓	"
294.4 X	✓	1 — 2 — 5 ✓	72 ✓	"
25.7 X	✓	— 1 — 7 ✓	4 ✓	"
53.8.9 X		2 — 1 — 9 ✓	203 ✓	

Checked.

X Ramankuthe

Secy.
P.O. Kankarady

North west Frontier Province

Export Pass. No. Date.	Name of the Exporting Firm	Name of the importing Firm.	Quantity Bulk in drams.	Rs.
16. 8. '41	Medical Practitioner.	Dr. Anwar Singh, Bibbi	96 ✓	
25. 8. '41	"	Dr. A. A. Hashmi M.D. Abbottabad	49	
Total			145	X

No. of Chicks	Amount of Duty.	Rate of Duty.	Gals. in drams.	Remarks.
	Rs. As. Ps.			
12	9-8	Rs 57 - per doz. fullon	15 k. 6	by post
49	4-11		48-8	"
61	7-14		233-4	"

Checked.

K. K. K. K. K.

b. co. w.

P. O. K. K. K.

Vungar									
Export Pass		~~Name of the~~		Name of the Exporting Firm		Quantity Bulk		Proof in	
No.	Date	~~Exporting Firm~~				Bulk in grams			
21.	8 '41	✓	Medical Practitioner	Dr. Kartar Chand Khosla	Sulazi mandi	✓	24	grams	38.6
1.	9 '41	✓	Patient	Mrs. Ellen Pereira	Simla	✓	16	"	25.7
5.	9 '41	✓	Med. Pract.	Dr. A. N. Chatterjee	Delhi	✓	128	✓	206.
"	"		"	Dr. A. N. Chatterjee	Delhi	✓	128	"	206
"	"		"	Dr. A. N. Chatterjee	Delhi	✓	106	"	170
19.	9 '41		Patient	S. C. Ghose	Rasulpindi	✓	14	"	22.
24.	9 '41		Med. Pract.	Dr. Akbar Sayed Mahmood Hassan	(Ludhiana)		16	"	25.
25.	9 '41		Patient	Vishnu Butti Vaid	Ludhiana		20	"	32.
Total.						452	727		

Rate of Duty	Amount of Duty			No. of Pills	Remarks
	Rs.	as.	ps.		
Rs. 17. per 1000	✓	2.	5	✓	.6 by f
	✓	1.	7	✓	.1 "
	✓	12.	11	✓	.25 "
	✓	12.	11	✓	.64 "
	✓	10.	8	✓	.53 "
	✓	1.	8	✓	.11 "
	✓	1.	7	✓	.15 "
	✓	2.	0	✓	.7 "
	✓	2.	13	✓	6
				182	✓

Checked
D. Ramankuthe
 b. n. a.

Class.	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in Grams	Per Pro
1st	Medical Practitioner	Dr. J. Naik, Cuttack ✓	16 ✓	
1st	Patient.	{ Raghunath Mahanty } { Raj Nilgiri ✓ }	22 ✓	
	"	{ Rao Sahib N. R. } { Venkatarama Nyyar, Balasore }	16 ✓	
8. 1st	"	{ B. Prasad, Cuttack }	4 ✓	
1st	"	{ K. J. B. B. Misra, Anakhia }	12 ✓	
1st	"	{ Gopal Krishna Das. } { Balasore ✓ }	2 ✓	
1st ✓	"	{ J. C. S. Braharaj, } { Cuttack ✓ }	8 ✓	
9. 1st ✓	"	{ Bhakabuti Ray, Cuttack }	8 ✓	
9. 1st ✓	"	{ Jagannath. Kar, Salipuri ✓ }	28 ✓	
9. 1st	"	{ S. Mahanti, Balasore ✓ }	23 ✓	
9. 1st	"	{ Kavisraj Narendra Nath } { Tripathy, Bijoynagar }	36 ✓	
1st	Med. Pract.	{ Dr. H. B. B. } { Pharakoti }	16 ✓	
Total			191	X.

Rate of Duty	Amount of Duty	Rs.	as	P.	no of Pheals	Remarks	
25.3 ✓	Rs 57. per prop galon	✓	—	1—	7✓	16✓	By post
35.4 ✓		✓	—	2—	3✓	22✓	"
25.7 ✓		✓	—	1—	7✓	5✓	"
6.4 ✓		✓	—	—	5✓	1✓	"
6.3 ✓		✓	—	1—	3✓	12✓	"
3.2 ✓		✓	—	—	2✓	2✓	"
12.9 ✓		✓	—	—	10✓	1✓	"
12.7 ✓		✓	—	—	10✓	2✓	"
45.1 ✓		✓	—	2—	10✓	28✓	"
37.0 ✓		✓	—	2—	4✓	23✓	"
57.9 ✓		✓	—	3—	7✓	31✓	"
25.7 ✓		✓	—	1—	7✓	1✓	"
07.3 ✓		✓	—	3—	3✓	144✓	✓

Checked,

~~I~~ Name an ink

6-10, 11

P-H-O-Ka

302

Export No.	Pass. Date	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drams.	Per
3.	9. '61	Patient.	Wishindas B. Idnigirani } Gandhi - Adam ✓	19 ✓	
12.	9. '61	Patient.	Gangaram Rewachand } Gandhi - Adam ✓	12 ✓	
30.	9. '61	Patient.	Kishan Dass, Tatta ✓	48	
Total.				79 ✓	1

Gain in drams.	Rate of Duty	Amount of Duty ^{prop} Rs. as. Ps. _{parts}			Remark.
0.6 ✓	Rs 57- prop fallen	✓	—	1 — 11 6 ✓	By for
9.3 ✓			—	1 — 3 2 ✓	
17.2 ✓			4 —	16 3 ✓	
27.1 ✓			0 —	8 — 0 11 ✓	

Checked.

Khamanku

U P of Agra and Oudh

Export Pass	Name of the	Name of the Importing Firm	Quantity	Bulk
No	Date	Exporting Firm	Bulk in drams	Proof in
18	8	hl Patient	Nityanand Misra Kalpi 54 86 9 drams	86
"	"	"	Brij Beharilal Jobri Pilibhit 20	32
19	8	hl Medical Practitioner	Dr. Baboo Rao Pawar Mauranipur 116	186
20	8	hl Patient	Krishna Chandra Panayami Kanpur 13	20
"	"	"	sp. Chandra Faridnagar 24	38
"	"	"	ar Nath Cawnpore 16	25
"	"	"	m. Saran Srivastava Fatehpur 16	25
"	"	"	herchand Sharma Mussoorie 263	423
21	8	hl Patient	P. L. Aram Jeolikote 16	25
"	"	hl Medical Practitioner	Dr. Piare Lal Gupta Shamli 114	183
"	"	hl Patient	J. D. Varsh Bahjori 125	201
"	"	hl Medical Practitioner	Dr. Sedarshan Lal Jain Baran 24	38
"	"	hl Patient	M. G. Conway Allahabad 6	9
22	8	hl Medical Practitioner	Dr. H. P. Nigam Muttra 6	9
25	8	hl Patient	Dr. K. N. Sharma Bhankati 14	22
"	"	hl Patient	Ram Singh Bahraich 27	43
27	8	hl Medical Practitioner	Dr. Mohd. Yusuf Khan Bareilly 128	206
"	"	"	Dr. Mohd. Yusuf Khan Bareilly 128	206
"	"	"	Dr. Mohd. Yusuf Khan Bareilly 32	51
"	"	hl Patient	Govind Charan Misra Cawnpore 104	167
28	8	hl Patient	Lakshmi Narain Partabgarh 4	6
"	"	"	Kailash Sahai Mathur Amroha 50	80
"	"	"	G. F. S. Turner Naini Tal 8	12
"	"	"	Nanak Chand Balu Ram Mussoorie 7	11
"	"	"	Bishan Dayal Jain Mussoorie 15	24
29	8	hl Patient	Indar Narain Bareilly 52	83
30	8	hl Patient	Miss E. Taylor Mussoorie 36	57
1	9	hl Patient	S. D. Maheshwari Agra 8	12
"	"	hl Medical Practitioner	Dr. Gyotish Ch. Bhattachajee Dayalbagh 1	1
2	9	hl Patient	Badrinath Bhargava Rae Bareilly 6	9
"	"	hl Medical Practitioner	Dr. C. M. Saxena Jglas 12	19
3	9	hl Patient	Dr. P. C. Chatterjee Benares 125	201
4	9	hl Patient	The Ajit Pharmacy Chunar 18	29
"	"	"	Kedarnath Srivastava Jalsipur 47	75

Gains	Rate of Duty	Amount of Duty			No of Picks	Remarks	
		P ₁	A ₂	P ₂			
9	X R 57. per bag, full	✓	5	5	15	By Post	
2	X	✓	2	✓	3	"	
6	X	✓	11	8	56	"	
9	X	✓	1	4	13	"	
6	X	✓	2	5	3	"	
7	X	✓	1	7	4	"	
7	X	✓	1	7	8	"	
2	X	✓	1	10	5	105	"
7	X	✓	1	7	4	"	
4	X	✓	11	6	9	"	
1	X	✓	12	7	125	"	
6	X	✓	2	5	3	"	
7	X	✓		7	3	"	
7	X	✓		7	6	"	
5	X	✓	1	5	7	"	
4	X	✓	2	9	11	⑦	
0	X	✓	12	11	2375	"	
0	X	✓	12	11	7	"	
5	X	✓	3	3	4	"	
3	X	✓	10	5	24	"	
4	X	✓		5	1	"	
5	X	✓	0	5	0	50	"
9	X	✓		10	1	"	
3	X	✓	2	9	7	"	
1	X	✓	1	6	15	"	
7	X	✓		5	3	33	"
9	X	✓	3	7	9	"	
9	X	✓		10	1	"	
6	X	✓		1	1	"	
7	X	✓		7	3	"	
3	X	✓	1	3	12	"	
1	X	✓	12	7	125	"	
0	X	✓	1	10	3	"	
6	X	✓	4	9	36	39	

Export Pass No.	Date	Name of the Exporting Firm	Quantity	Bulk
1.	9. '41	Medical Practitioner Dr. K. D. Pathak, J. Kanungo	35 drams	4.8
2.	9. '41	Patient The Great Indian Perfumery Co., Farukhabad	12	19
3.	9. '41	" Jwala Prasad Vijayanand, Bareilly	20	32
4.	9. '41	" Gobind Narain, Lucknow	13	20
5.	9. '41	Medical Practitioner Dr. J. C. Bhattacharya, Raebareilly	16	25
6.	9. '41	" Dr. R. R. Gupta, Sambhal	12	19
7.	9. '41	" Dr. J. C. Gupta, Jhalalabad	22	35
8.	9. '41	" Dr. Bharat Singh Pathari, Kanalganj	12	19
9.	9. '41	Patient Kunwar Rajendra Singh, Allahabad	16	25
10.	9. '41	" J. S. Sydney, Aligarh	10	16
11.	9. '41	Medical Practitioner Dr. Ram Saran Das, Didauli	68	109
12.	9. '41	Patient Mangobind Sahai, Moradabad	116	185
13.	9. '41	Medical Practitioner Dr. C. Banerjee, Azamgarh	7	11
14.	9. '41	Patient Suraj P. D. Sinha, Fatehpur	29	46
15.	9. '41	" Rosh Prasad, Jglas	36	57
16.	9. '41	" S. M. D. Hussain, Gorakhpur	41	66
17.	9. '41	" Har Kishun Lal, Siwan	37	59
18.	9. '41	" Nand Kishore, Lucknow	19	30
19.	9. '41	" J. C. Misra, Madhogarj	8	12
20.	9. '41	" J. B. Chaudhuri, Bareilly	360	579
21.	9. '41	" Kunwar Bahadur, Aithana, Bahraich	74	119
22.	9. '41	Medical Practitioner Dr. K. G. Srivastava, Gonda	9	14
23.	9. '41	Patient J. Ram Chandra, Bulandshahr	88	141
24.	9. '41	" Mr. Railash Shankar Mathur, Agra	204	325
25.	9. '41	" Sri Ananda Priya, Mirhla	32	51
26.	9. '41	Medical Practitioner Dr. K. N. Sharma, Cawnpore	28	45
Total.			2984	4801

Gain Rate of Duty	Amount of Duty				Remarks
	Rs.	as.	pa.	109	
7 ✓	✓ 10	- 4	- 7 ✓	30	By Pool.
3 ✓	✓	- 3	- ✓	12	
3 ✓	✓	- 1	- 3 ✓	36	"
2 ✓	✓	- 2	- ✓	10	"
9 ✓	✓	- 1	- 4 ✓	13	"
7 ✓	✓	- 1	- 7 ✓	1	"
3 ✓	✓	- 1	- 3 ✓	2	"
4 ✓	✓	- 2	- 3 ✓	5	"
3 ✓	✓	- 1	- 3 ✓	2	"
7 ✓	✓	- 1	- 7 ✓	4	"
4 ✓	✓	- 4	- ✓	40	"
4 ✓	✓	- 6	- 10 ✓	12	"
6 ✓	✓	- 11	- 8 ✓	22	"
3 ✓	✓	-	- 8 ✓	7	"
7 ✓	✓	- 2	- 11 ✓	29	"
9 ✓	✓	- 3	- 7 ✓	18	"
8 ✓	✓	- 4	- 2 ✓	41	"
8 ✓	✓	- 3	- 9 ✓	37	"
6 ✓	✓	- 1	- 11 ✓	19	"
9 ✓	✓	-	- 10 ✓	2	"
2 ✓	✓	- 2	- 4 ✓	58	"
1 ✓	✓	- 7	- 5 ✓	46	"
5 ✓	✓	-	- 11 ✓	9	"
6 ✓	✓	- 8	- 10 ✓	22	"
2 ✓	✓	- 1	- 4 ✓	66	"
5 ✓	✓	- 3	- 3 ✓	4	"
1 ✓	✓	- 2	- 10 ✓	14	"
3 ✓	✓	- 18	- 12 ✓	525	181
1 (10)				1234	

~~48013~~
~~4801.3~~
~~96.6~~
~~4704.7~~

Checked

Khanankulu

6-10-44
 P. L. Khanankulu

Hyderabad. Secan

Export Pass No.	Date	Name of the Exporting Firm	Name of the Importing Firm	Quantity Bulk in drums	Proof in		
21	8	41	Patient	Syed Hussain	Hyderabad Du	102 drums	164.1
18	9	41	H. Karooji	Hyderabad Du	16	"	25.7
			Syed Miftaba Hussain	Hyderabad Du	48	"	77.7
						166	
			Total.			166	267

Rate of Duty	Amount of Duty			Rs. p. 100	Remarks.
	Rs.	As.	P.		
Rs. 5/- per prop. value	✓ -	10	- 3	✓ 102	✓ By post.
	✓	1	- 7	✓ 1	✓
	✓	4	- 10	✓ 48	✓
	✓	1	- 0	✓ 8	✓
	✓	1	- 0	✓ 8	✓ 151

Checked.

K. Ramakrishna

6-10-11

P. O. Kankana

Dr. Name	Report Pass	Name of the Exporting Firm	Name of the Importing Firm	Quantity	Bulk: g
No.	Date			Bulk in drams	Proof in d
27	8. '41	✓ Patient	J. A. John ✓	Peer made ✓	24 drams 38.6
"	"		Dr. M. M. Mathew ✓	Vazhonn ✓	12 " 19.3
1	9. '41		Dr. Varughese Varughese	Tiruvalla	32 " 51.5
"	"		Dr. Thomas Ninan	Palai	1 " 1.6
9	9. '41	✓	Chandy Ipe	Kottayam	8 " 12.9
17	9. '41		N. G. Philip	Kottayam	40 " 64.4
22	9. '41		Dr. A. M. Samuel	Punalur	14 " 22.8
23	9. '41		A. J. Henry	Kottayam	12 " 19.3
25	9. '41		Augusthy Augusthy	Kuttassukulam	120 " 193
				963	✓ 423
Total				263	423

Rate of Duty	Amount of Duty			No of Pails	Remarks.
	Rs.	As.	P.		
Post per pail	✓	2	5 ✓	3	sent by Post
✓	✓	1	3 ✓	12	"
✓	✓	3	3 ✓	4	"
X	✓	-	1 ✓	1 ✓	"
X	✓	-	10 ✓	1 ✓	"
X	✓	- 4 -	0 ✓	16 ✓	"
X	✓	-	1 - 8 ✓	14 ✓	"
X	✓	-	1 - 3 ✓	6 ✓	"
X	✓	-	12 - 1 ✓	13 ✓	"
X	✓	-	1 - 10 - 7 ✓	70 ✓	✓

checked

K. Ramakrishna

6.11.41

P. O. Kanakur

Name of the Province or State	Reply received (sumptory)	Remarks
Assam	1 The Govt of Assam may be addressed. The rules permit import by post for home use private consumption for preparation containing not more than 16 oz of opium.	✓ p 554
Bengal	2 Agrees to waive refund of duty if the arrangement is made on a reciprocal basis	p 603
Bihar	3 Suggests reciprocal agreement. The Govt of Bihar may be addressed for doing away with the obligation of refunding duty. In any case Govt of Bihar to be addressed	✓ p 536
Bombay (R. C. G. G. G.)	4 The Govt of Bombay may be moved in the matter	p 554
Central Provinces and Ber.	5 Only limited quantities for home use. 16 ounces of opium to be expended. private use and by license holders. Report called for. In bulk without import bond.	✓ p 674 p 67 of
North West Frontier Province	6 Not prepared to waive the duty collected on op. Homoeopathic preparation exported to this Province	p 536
Punjab	7 imports of op. in respect of op. Homoeopathic preparation. The rules are not strictly enforced. No refund of duty is claimed by the Punjab Govt. The right to claim refund is reserved as the outcome of imports suitably made a condition.	✓ p 550-514
Coastal	8 No objection to exempting homoeo preparations sent by parcel post without import bond. And also to waive duty.	p 204
Sind	9 The Govt of Sind cannot pass the duty on op. Homoeo preparations exported from Govt of India's Chamberlain's instructions	p 79-8
United Provinces	10 There is no restriction for the export of homoeopathic medicines into the U.P. Province	p 546
Hyderabad	11 Matter is under consideration. The reply will be sent to the Nizam's Govt addressed to it	p 574 p 776
Tiravancore	12 Not prepared to waive duty on op. Homoeopathic preparations with proviso to	p 66-67

CR No 7214 ALM/41-C

Spirituos Homoeopathic preparations - Export

to other Provinces and Indian States - Fr. Muller's

Pharmaceutical Lab., Kankanady, Mangalore

Procedure

From the Colly. S. Kanara letters no Rh-2660/1107 25.5.41 and

This file may be forwarded to the

A.C.D. (U.D.) for Remarks

Note continued.-

Reference is solicited to Asst. Commr. for Distil-
leries' letter 1687-A/41 dated 27-6-41 on the representa-
tion of the Director, Father Mullers' Charitable Institu-
tions, Kankanady. The exports of spirituous medicinal
preparations from this Province to any other Province or
Indian State should be covered by export permits issued
by the Collector of the District of export. Such --
permits will be issued in form G.9 only on production of
import permits issued by the Excise authorities of the
importing Provinces or Indian States. Under instruction
in G.O.No.Ms.1183 Rev., dated 10-5-40 the Homoeopathic
spirituous medicinal preparations are governed in the
and exports
matter of imports by the same rules as other spirituous

medicinal preparations.

2. To enable the proper adjustment of duty on the quantity of spirituous medicinal preparations exported to other Provinces or Indian States, orders were issued in Board's Proceedings R.No. 406 Abk/41 dated 25-2-41 instructing the Collectors of Districts to watch for the receipt of the verification reports from the authorities of the Provinces or States concerned. The draft import and export Rules dispense with the production of import permits. These rules are now under consideration with other Provinces. Till they are notified and brought into force the Director should obtain import permits for other Provinces or Indian States before the exports of Homoeopathic spirituous preparations are made from his duty paid godown. The preparations so exported should also be covered by export permits.

3. The Director has represented that the medicines are mostly sent either direct to patients or to their medical attendants. In such cases a concession of the rules regarding the production of import permits and exporting them under cover of export permits may be considered. As the export of some of these medicines are reported to be made for the benefit of the patients and not for sale, the Director may be exempted from producing import permits and obtaining export permits for exporting to other Provinces or Indian States Homoeopathic spirituous preparations in quantities of not more than

16 ozs at any one time ~~be~~ for sale. When such exports are made, the Director may be directed to give intimation to the Collector, South Kanara District within 3 days of export of the quantity exported and the place to which the consignment was sent though no adjustment of duty will be necessary in these cases.

4. In all other cases, he should be guided by the instructions at (B), page 1.

Note contd.-

The Director of Father Muller's Charitable Institutions, Kankanady, Mangalore holds a licence for the manufacture in bond of homoeopathic and other medicinal preparations containing spirit. The Collr. of S.Kanara brings to notice that the Director has been exporting spirituous homoeopathic preparations to other Provinces and Indian States without obtaining export permits from the Collr. The Director ^{has} ~~has~~ also put in a petition representing difficulty in obtaining export permits and requesting exemption from taking ~~of~~ export permits and ~~the~~ intimating of the fact of export as required in Board's notification No.3, d/26-2-41. He has represented that he has to

send medicines and tinctures in very small quantities to patients direct or to their medical attendant and that many of the orders are often placed by wire.

Rule 4 ~~of the~~ in section F of the Pharmaceutical Laboratory Rules contemplates taking of an export permit from the Collr. for the export of spirituous preparation to places outside this Province. Board's Notification No.3, d/26-2-41 requires that the exporter shall intimate within 3 days of export to the Collr. who granted the permit particulars of the date of export and the quantity exported under the permits.

In the present case the issues from the Pharmaceutical Laboratory had been made to Pharmaceutical Laby. licensee himself on payment of duty to this Govt. and the exports were made out of bond. Strictly speaking there is no control over these preparations after they are issued from the bonded laboratory on payment of duty. But with reference to the accepted principle that duty follows consumption, we have special arrangements with certain Indian States and some Govts. for adjustment of duty to the credit of the importing Province or State on exports of spirituous medicinal preparations from this Province. Under these arrangements the exporter has to take out an export permit from the Collr. and the duty will be adjusted periodically after receipt of verification reports from the importing Province or State. In certain provinces ^{like} ~~of~~ Bihar and ^{Rasam} ~~and also the exports~~

of spirituous preparations

can be made only on the authority of an import pass granted by the Excise officers of those provinces.

Exports to United Provinces can be made only on pre-payment of duty at the place of import. So, if the

Director of the Kankahady Labry. exports spirituous

homoeopathic preparations to such provinces without

following the procedure prescribed there, he will be

offending those Provincial Govt. rules. But the main

point with which we are concerned is the question of

adjustment of duty to the importing province or state,

in respect of which we have already made specific

arrangements with certain States and administrations

and these will have to be enforced. No adjustment of

duty can be made unless the export is controlled by a

permit and a verification report is obtained as is now

being insisted on in the case of the above states and administrations.

In the proposed import and export rules which

are under the consideration of Govt. specific provi-

sion has been made for the collection of duty in the

exporting province at the rate in force in the import-

ing province for subsequent adjustment to the importing

province. Provision has also been made that no permit

shall be necessary for export by land to private persons

of not more than 16 ozs. at any one time of duty-paid

preparations which are not for sale. This provision

will solve the difficulties represented by the

Director of the Kankanady Laby, ~~in~~ⁱⁿ respect of exports
of small quantities direct to the patients or the
medical attendants. But till the proposed rules are
passed the Director will have to carry on as other
in this Province
manufacturers/are doing i.e., he will have to export
only under an export permit to be obtained from the
Collr. For orders whether he may be informed so.

The Collr. of S. Kanara requests orders whether
the form G.9 may be used as export permit in respect
of exports to other Provinces and Indian States. In
Board's C.R.No.6567-Abk., d/11-11-33 the Collr. was
informed that form G.9 might be used as export permit
in respect of exports to Mysore, Travancore, Cochin &
Form G.9 is a transport permit. The word 'transport'
wherever occurring in this form may be altered as
export' and then this form may be used as an export
permit. For orders whether the Collr. may be informed
accordingly.

The Director's petition to the Board is not
stamped with court fee labels of the value of Rs.1-8-0.
This may be called for from him ^{when} before communicating
orders on his petition. For orders.

ms
31-7-41
TKR
31/7/41
The real fact that other services
have not been paid the duty in
has adjusted
SD normally have ~~gone~~^{gone} to their
ap for the past several years is
The more depressing fact about it

Under the duty on small quantities ~~is~~ is usual
Case. It ~~does not appear to be~~ ~~investigable~~ ~~into~~ ~~the~~
negligible ~~or~~ large amt may have become due for
shades. There is an ~~with~~ officer of the tra
of an S.I in charge of the duty there the
S.I have spotted the irregularity. The A.C.
also inspects the duty over a year. The C
may perhaps be asked to report the amt of
duty there ~~has~~ ^{has} escaped adjustment in
the last special year.

Under H.S. on Importation. - had
this place under his care too? It is
well known that the port trade from
this place was so great that the
P.O. imitates the Kan Kanady P.O.
there. They have a ~~very~~ ^{very} ~~large~~ business
almost entirely done by J.R.P. Port. Surely
the same applies in regard to any other
similar institution. What is sent to
customers of port is too small to
verify. If I wrote to a Calcutta
place for a spirituous preparation,
I don't think any official steps
would be taken there to make a payment
to the dealer. This is a general
question. Old as Father Myles' business

It is clear from what Mr. Pinto says that the spirit content of many of the parcels is negligible. Also this proposal has been going on for years & some have objected because the amount of revenue earned in the manufacturing provinces and lost in the consuming provinces is so small.

We have known no figures.

But they know the spirit content of the different preparations at the Laboratory. Mr. P. Pinto is to start sending out

out his packets more often. Keeping a list of those which contain spirit. This is to be checked by the Laboratory. At end of 6 weeks the list should be sent to Board, showing amount due to spirit provinces, ~~the~~ and number of ~~these~~ packets involved. For each province

we will then write to those provinces ask whether in view of the nature of the business they are not content to receive a rebate from us and to wait the primal spirit permits

a draft against such funds for this emergency but we don't know when it will be passed

Draft to me please

Para 3, Father Pink told me
that he had one or 2 wholesalers
in Bombay. It can be
excepted from this concession.

Note Continued

1. From the Director, For Muller's Charitable Institutions letter 8,
2. From the A.C.D. letter no 1607/41-A of 26.8.41.

The Concession granted to the Director.

Father Muller's Charitable Institutions in Board's
CR no 7214 Dny/41-C of 14.8.41 relate the sp. preparations
sent by post. In the two orders for sp. medicinal
preparations referred to by the Director in this
letter the duty involved is little viz Rs 3-13-9 and
Rs 2-4-2; but the number of bottles and the variety
of medicines involved are large. Hence these two orders
appear to be wholesale orders.

The Director's request in para 3 of this
letter on page 21 of to fix the maximum quantity

of spirit which may not need a permit for each order seems unnecessary as it would appear from the two orders referred to by the Director that the quantity of spirit involved in each order does not exceed

pp 23 & 30 of

From the letter of the A.C.D. pp 31-2 of it does not appear that the 20 of Omnia would be much even if trade is allowed to continue fully as before. The quantities sent are such that duty can always be accounted ascertained. There is no change of

pp 33-34 of

any fraud & consequently of duty on the duty stamps checks the go every day. The amt to be refunded to the Omnia p 33 of can be cancelled worked out at all times by

even half a gallon (Bulls). The concession granted is for postal packets and not for wholesale order. For orders, even though the quantity of spirit involved in each wholesale order may be small. For orders

The A.C.D. has furnished a statement

showing the total quantity of medicines (in pounds & drachmas) exported to other Provinces & Indian States during the last 4 years & the amount of duty to be adjusted to the

Revenues of those Provinces & States. Please see the report of the A.C.D. at E on page 32 of. Unless other Provinces are prepared to forego the duty on preparations exported to them, the duty has to be adjusted to those Provinces. Please see the Commr's orders at F on page 9 of. The other Provinces will be addressed as ordered by the Commr on receipt of the particulars called for from the S. J. Franks Muller's Pharm. Co. in para 2 of Board's Ref. CR 7214 dated 11.11.41. As suggested by the A.C.D. in para 7 of this letter, the Commr of Calcutta Bengal may be addressed for the procedure adopted in that Province in respect of manufacture, import & export of spirituous homoeopathic preparations. For orders.

1000 ~~for the~~ that F into that total or
1 gallon per spirit may be the limit of a
wholesale order at present.

If the information is available as at
p 33 for past years what is the need
to collect further information? That AC
D says that 6 weeks is not long enough
Don he means that the pgs do not
represent postal despatches but all
manufacture. issue ~~at the~~ outside
here, whether by post or by rail.

Note course.

The particular of Export as
p 33. C.F. includes all exports by post and
by rail. Statistics of Export for a period
6 weeks may not be fully representative
average Export by rail and by post.

Done
4-8-41

Note Commence.

Draft submitted with reference to Commis's orders	M.
at A above	
B. For view of the A.C.D.'s reply it is for orders whether	neglected
the concerned provinces & colonies state may be addressed	63206
with reference to Commis's orders at B on page 9. N.F.	

10/8
1941

10/8
1941

When I write I want to be able to say that the in 3 weeks . . . pack^{ing} was sent out and the duty on them was . . . This will give an indication of the amount of duty involved in the average packet and so the little need to carry out formalities with regard to refund to the province concerned of the duty.

Note Continued

From the Director for Muller's Charitable Institution ^{Board's} ^{Mangalore} ^{Letter 7007/7201}
Please see the ^{Board's} orders on pages 29-30 and 35 CF regarding the concession granted to the Director, for Muller's Charitable Institution Kankaradi - for the ~~des~~ despatch by postal parcels of H^{omeo}opathic preparations to places outside this Province. . . . It is not known whether the import, export, manufacture etc of Homoeopathic medicinal preparations are controlled in Burma, Ceylon and other places referred to by the Director in his letter on p 36 CF. It is seen from his letter that postal parcels containing Homoeopathic preparations were sent in the past. So far no objection has been received from the entire authorities in these places to this procedure ~~made~~. For orders whether the Director may ^{may} be allowed to send postal

packets to ceylon & other places
mentioned in the letter at p 26c.

They might also that

in so far as ~~there is~~ no
objection was raised by them
in the past, the Board is
no objection to the continuance
of the practice

28
6-9-41

6
279

I agree. The business is a very
old one. Foreign countries like
Burma could have protested
before now, had they wished.
The duty involved is too trifling

//
29/9

Two drafts put up

ms
1-8-41

ms
2-8-41

Re
1-8-41

Note Continued

1. From the P. & L. Officer, Kankarady, G. P. 2-112/41.8
2. Copy of letter from the G. P. Officer, Kankarady, 2-575/41.879

The G. P. in charge of the P. & L. Officer

Kankarady has submitted the statement through

The Inspector, Disbursing Officer & the A. & D. The Member, P. & L.

Statement from the A. & D. member awarded.

ms
11-8-41
12-8-41

24/9

letter from the HCD 1687/41-AD/15-2-4

A statement showing the
spirituous medicinal preparations
exported from the Kankarady Saly
to other provinces & States during the
period from 16.8.41 to 27.9.41 is
at p. 42 of. The exports are the
greatest to Bengal being 73 packs
involving a duty of Rs 21.13-10. In
the case of most of the provinces &
states the duty involved is less than
Rs 5/- in six weeks (16.8.41 to 27.9.41).

For orders whether the concerned
provinces & states may be addressed
with reference to Commissioner's
orders at A on p. 9 of 8.

Pls. imlc. - Very small
30.4.41 ~~frank~~ amounts of duty are
involved in each occasion making
it worth while to have partial
exemption about each

Note continued

For next letter see serial 10

11.11.41 13/11

Pls. revise as indicated
I have on p. 42
S. N.

Revised Draft Submitted

The reference to 2c as p 3 dir-1-

141. I presume that ~~the~~ the intention is that after getting the views of the Ex-Com^{rs}, the B^d would address the local post to address the other posts permit adjustment of duty in this manner.

by
21.11.41

Issue

Photo/Thing is to follow UP which have given up the report. It haven't got it in the past. work has complained

Note Continued

on the Ex-Com^{rs} 2c. Previous Edits 13274/118-1468 2710-1241 p494

From the development by the Ex-Com^{rs} 2c. Previous Edits 13274/118-1468 2710-1241 p494

The replies from the Ex-Com ^{rs} of other provinces and Indian States, may be awaited.	Star memo been comm then
<u>by 17/11/41</u>	
Asst. Secy to query it.	<u>RE</u>

12/11/41
Ple
10/11/41

The original draft was issued on 25-11-41. No reminders

have been issued. A reminder could be put up if replies are not received before 22-12-41.

17/12/41 PLe
17-12-41

Lyman

No reply has been received from the Golice Comm
of Assam, Punjab, Bihar, Bombay, Central Provinces
N.W.F.P., Cochin, Sind, Hyderabad & Transvaal to the
Board's letter on pp 43-45 CF. A draft Memorandum is sent

M
2.1.42

P
2.1.42

Note Continued

Replies from the Golice Comm of the United Pro
Punjab, Bihar, N.W.F. Provinces & Assam have
been received to the Board's letter on pp 43-45 CF.

A draft Memorandum to other Golice Comm is sent
on p 56 CF.

M
16.1.42

Dr
17.1.42

Note Continued

1. From the Golice Comm Hyderabad letter no 5094 of 13.1
2. " " " " Transvaal 14559 of 27.1.42
R 2.10.75

The final reply from the Golice Comm
and certain other provinces
of Hyderabad & Transvaal may be awaited

M
20.1.42

Dr
31.1.42

for Ad

Note Continued

From the Gov of the Union Board, letter no 64-7/42 of 31.1.42

Replies from the Golice Comm of Punjab, Central Pro
Sind and Cochin & final replies from the Golice
Comm of Hyderabad & Transvaal may be awaited ^{hill} 19.3.

Swiss Excess is not here
shown that the Govt may
be addressed, ~~any sum~~ ^{any sum} have given
a definite reply. Please draw up
a tabulated sum.

to be

Note Continued

Asst. Secy's order at 5 above. A tabular statement
showing the progress of the replies received from
the Exche Commrs of the Provinces & States concerned
is put up at (A).

W-
1242

16/1/22
16

Remains in the hands of
the Provinces for which reply is
due.

to be
~~There have been any objection~~

~~unpaid to the provinces.~~

Draft put up in place for approval.

W-
16-242

17/1/22

to be

Note Continued

From the A.C.D. letter no 1637/141 of 16-3-22

No reply has been received to the

letter
Parad's Refers no 7214/141 of 21-11-21 from

The Exche Commrs of Central Provinces, Coorg

and Sind. The Exche Commr Hyderabad

states that the matter is still under consideration

and the Exche Commr Travancore states that the

has addressed the point of Transference in the
 matter & that the orders of the Govt are awaited
 The Public Commission, C.P., Central & South
 in accordance & the A.C.D. may be informed
 that orders will issue on receipt of replies
 from Public Commission of other Provinces & Districts
 2 drafts enclosed H.D.

Wm
 4/2/22
 19/5
 Note Continued

10000	From the Public Commission C.P. & Berar Ltr No. 1356 D/14-31
106246	Please see the reply from the Public Commission Central Provinces & Berar to the Board letter
10643-45/6	Ch. No. 7216 dated 1-11-4. A similar rule proposed to be introduced in non-prohibition areas of the Central Provinces for the import & export to another Province of preparations not exceeding 16 ounces at any one time intended for ~~bonafide~~ bonafide private use & not for sale has been introduced in the draft import & export rules of this Province.
10661 mp 674	As the exports from the Kankhamedy Gahang are by post, the maximum of 16 ounces not over 1000 gms and the purpose. Hence the Director of the Miller's Chamberlain's Institute may be asked to state whether this will be suitable.
X m.p. 1 + 3 (C)	But for this purpose for orders

As regards the definitions of homeopathic medicines as distinguished from other medicinal preparations prepared by the Eclectic College

C. Prunier, the Director of Dr Muller's Charitable Institutions may be allowed to ~~for~~ define this ~~issue~~ for orders.

Mc
28342 ^A
31/3/42

Draft put up

Mc
1-442
H/ulm

Note Continued

From the Director Dr Muller's Charitable Institutions letter of 7/1

Please see the reply on pp 73-74 of from

The Director, Dr Muller's Charitable Institutions Hankow

to the Board's reference on pp 71-72 of The orders

are Board's CR on 7214 dated 16.6.41 permitting the

Director to export 40 preparations by parcel post

to the limit of one gallon per packet unless otherwise

before consulting the Eclectic Committee of the PRC

As the Director requires that the limit fixed in the

order referred to above may be maintained

in respect of exports of 40 homeopathic preparations

to Central Provinces & Berar, the Eclectic Committee

C.P. & Berar may be informed ~~that~~ accordingly

that a limit of one gallon per packet may be fixed

as the limit for the export of homeopathic preparations

with that reference from the Hankow City Indus

proposed by the Exche Commr C.P. & Pears. The Exche Commr
C.P. & Pears may be informed how homeopathic medicines
can be distinguished from other medicines, as reported by
the Director at B on 7/3/42. For orders.

ms
29-4-42

ms
1-5-42

2. Drafts transmitted. Reminders
to Exche Commr, Secy & Hyderabad may also be affixed

ms
1-5-42

ms
4/5/42

Note Continued

From the Exche Commr of C.P. & Pears letter no 4/2468 of 16/5/42

Hyderabad no 1328 of 3/6/42

From the Secy to the Govt of Secy no 3288/B of 3/6/42

Replies from the Exche Commr of the Provinces
and States to the Board's letter no 7214 dated 21-11-41 have
not been received except from the Exche Commr Hyderabad.
The Exche Commr Hyderabad says that the matter has
been referred to the Secy, Rev Dept, H.E.H. The Mysore's Govt
and that he has been requested by him to send a
reply to the Board direct. The reply from the Secy to
Govt Rev Dept, H.E.H. The Mysore's Govt may be awaited
till 25-6-42. If no reply is received by that time
he may be addressed for a reply.

ms
12/6/42
15/6/42

The investigation has almost
been completed and no further delay
has long. The reports already received
surprise for the procedure to be presented

pending replies of the draft Export and
import rules of Father Muller's Charity.

Put up urgently full view
for C. S. rules.

15/5/41

Re continued.

Assistant Secretary's orders at PP 21-22 N.1.
Repe Commis orders on p 81 of.

The Director of Father Muller's Charitable
Institution, Thankanady, Mangalore, holds a licence
for the manufacture in land of homoeopathic and
other medicinal preparations containing spirit.
The Collector of South Kanara brought to ^{the} notice of the
Board that the Director has been exporting spirituous
homoeopathic preparations to other provinces and India
States without obtaining export permits from the Collector.
Rule 4 in Section F of the Pharmaceutical Laboratory rules
contemplates taking of an export permit from the
Collector for the export of spirituous preparations to
places outside the province. Board's notification No. 3
dated 26.2.41 requires that the exporter shall intimate
within 3 days of export to the Collector who granted the
permit particulars of the date of export and the quantity
exported under the permit. The Director Father Muller's
Laboratory, Thankanady, petitioned to the Board
representing his difficulties in obtaining export
permits and requesting exemption from taking export
permits and from the orders of Board's notification.

No. 2. El. 26-2-1941. The Director brought to notice that he has to send medicines and medicines in small quantities direct to patients or to their medical attendants and that many of the orders are often by wire. In view of the above representation from the Director he was permitted temporarily till the proposed draft import and export rules are introduced, (Vide proviso to Rule 4 of Export Rules at X on p. 31 of (C)) to continue to send out of the Madras province postal packets containing ^{homeopathic} spirituous medicinal preps, keeping a list of those which contain spirits. In the case of wholesale order, a total of one gallon proof spirit was fixed as the limit.

Please see the collis (S. Kanara) letter, portion marked A on p. 3 of. It will be seen that the

There is no band on W.H. Only the spirit issues from the Pharmaceutical Lab are banded. These issues are made to the ~~the~~ Pharmaceutical Laby licensees in preparation to the export duty. In self on payment of duty to this Govt and in the heavy in the power of the Laby office so the exports are made on of band. Strictly speaking there is no control over these preps after they are issued from the banded Laby on payment of duty. But the point for consideration is the question of adjustment of duty to the importing province or state. The S.O. in charge of the Laby was therefore directed to check the list of

30
 That this R.S. is not passed out of the Laby premises as R.S. (duty 2 1/4) but as spirit contained in after preparation (duty 5 1/2) all spirituous homeopathic preparations are banded there for duty purposes.

medicines exported by the Director and 1.
to the Board. at the end of six weeks lists showing
separately the spirituous prepns exported, the amount
of duty to be refunded thereon and the number of
packets involved for each province or Indian State.
On receipt of the report from the S.G. the Excise
Commrs to whose Provinces exports were made by
Father Muller's charitable Institutions, Kankarady,
within those six weeks, were addressed informing
them of the permission given to the above Laboratory
and requesting them to report whether they have
any objection, if the Madras Govt moved their
respective Govts. to waive the refund of duty on
spirituous homeopathic prepns due to their Provinces
as the amount involved is hardly worth the
clerical labour.

A gist of the replies received from the Excise
Commrs of the various Provinces is at (A). The
report from the Excise Commr Hyderabad has not yet
been received. He states that the matter has been
referred to the Secretary, Revenue Deptt, H.E. to the
Nizam's Govt and with a request to send a reply
direct to the Board in the matter. Final reply
from the Nizam's Govt may be awaited.

Please see previous note at A and 5 N.F. supra

In the proposed, revised Draft Import
and Export rules, which are under the consideration
of the Govt in consultation with other Provincial
Govts, provision has been made that no permit
shall

shall be necessary for export by land to private persons of not more than 100 lbs at any one time of duty-paid spurichous preps which are not for sale - Vide proviso to Rule 4 of the Export Rules.

Refce is solicited to the tabular stat^t at (A) containing the gist of replies from the Excise Comm^s of the Provinces and States. The Excise Comm^s of N.W.F Province, Sind and Travancore have stated that they are not prepared to waive duty on spi homeopathic preps exported from Father Muller's Charitable Institutions. The Excise Comm^s ^{Sind} apprehends that though the imports of these preps may at present be insignificant, they might increase in course of time and might compete with the preps manufactured by local chemists which are liable to payment of duty. The Excise Comm^s Bombay also is not for giving in anticip^y any opinion and suggests that the wayward yast may be addressed in the matter.

The Excise Comm^s of the remaining 7 Provinces are in agreement with the Board's suggestion contained in Bd's Refce A/ 21-11-1941. Vide p 15 of. The Comm^s of Central Provinces and Berar states that only limited quantities of these preps are allowed without import permits.

for bona-fide medicinal purposes and by
licence-holders for sale. "Please see my previous
letter on p 67 cf. In Assam, the existing rules
permit import by post for bona-fide private
consumption, medicinal and other preparations
containing not more than 16 ozs at a time.
The Excise Commrs Bengal and Bihar suggest
reciprocal agreement. Vide pp 60 and 53 cf. respect
The Excise Commrs ^{Assam} Bengal and Bihar suggest
that in any case their respective Govts. may be
addressed in the matter. In the United Provinces,
there is no restriction for the import of homeo-
medicines. The Revenue (Excise) Commr Orissa has
no objection to exempting homeopathic preps
sent by parcel post from all restrictions (a) without
import permits) and also to waive duty. In Punjab,
the rules are not strictly enforced in respect
of imports of sp. homeopathic preps, nor refund
of duty claimed. However the Excise Commr reserves
the right to claim refund, if the volume of imports
justify such a course.

As already indicated in para (3) of the Board's
Refce. on pp KH-K5 cf., it seems necessary that the
Govt may be moved to address the Govts of
the Provinces which are in general agreement
with the Board's suggestion, viz. Assam Bengal
Bihar C P and Berar Punjab Orissa and
United Provinces and also the Govts of Bombay
and

and to Nizam's Secretariat Hyderabad with reference to the suggestions of the Enquiry Commission on pp 59 and 18 of respectively. The reports of N.W.F Province, and Sind and Travancore need not be addressed in view of the replies from the Enquiry Commission of these Provinces.

The ACP may also be informed that the matter is still under consideration and that orders will issue in due course. Per order

18/8/62

Draft put up on p 82 of.

This institution has no bonded labors for spirituous medicinal preparations. These preparations are considered as spirituous medicinal preparations and the general principles which apply to the latter will apply to the former.

- The problems arising in this case are
- 1) The fame of this institution resulting in reports almost daily to numerous patients, medical practitioners and dealers.
 - 2) These preparations being put up in phials of one drachm ($\frac{1}{160}$ oz = $\frac{1}{160}$ gal) the issues are sometimes small, with the result that the packages are small and often times sent by post and not as Rly parcels.
 - 3) The duty being Rs 5/- per proof gal, the duty on a dram phial comes to $5 \frac{3}{4}$ pie, hence letters correspondence etc. is not returned.

of duty entails considerable labour
for the small amount of duty involved, a
regard to his ~~own~~ views at P. 6 (4) etc.

The correspondence on PP. 31 & 32 and
43 & 45 may be seen

In the circumstances explained
in the notes ~~for~~ above and with ref to the
abstract of reports at (A), - the Director
may be informed that no restriction
will be imposed on reports of Spiritus
~~bonorum~~ hominorum preparations ~~which~~
~~but~~ (not intended for sale) to private persons
of not more than 16 ozs at any one time
and that in all other instances the
rules applicable to Spiritus bonorum
preparations will apply to the report
of Spiritus hominorum preparations.

Note In Spiritus bonorum prep. S.M.F.
and then no Govt takes action
(not intended for sale)
on transactions of private persons
with dealers.

Ans Yes - and to apply the
when rules it is necessary to know
the Spirit content of each
consignment - impossible to
assess accurately unless the
consignment is earmarked

Draft for approval.

Sub: Spiritism Homoeopathic preparations Export to & from
provinces and States by Father Mather's
Charitable Institutions, Mangalore. Issue of licence
permit and adjustment of duty. Instructions issue
by from the A.C.D R.C. 1687/11 dated 9.8.11

C.R. 7214 dated 12.12.11

Resolution (R)

The Director, Father Mather's Charitable
Institutions, Mangalore is informed that no ~~new~~
restriction will be imposed on export of
Spiritism Homoeopathic preparations (not intended
for sale) to private persons of not more than 16 oz
at any one time and that in all other instances
the rules applicable to Spiritism medicinal preparations
will apply to the export of Spiritism ~~but~~ Homoeopathic
preparations. 2. The Director is also informed

To The Director,
Father Mather's Charitable
Institutions, Mangalore.
Collector of S. Kanara
A.C.D.
Jmfr S.D.
copy to the Officer in charge Father
Mather's Charitable Institutions, Mangalore.

1027/11

that it is necessary that the spirit content
of each consignment should be indicate
on it at the time of issue from bond and
~~that~~ It will be impossible to assess accu
the spirit content of each consignment
unless it is earmarked as such